

A

REPORT

EXHIBITING

A VIEW OF THE FISCAL AND JUDICIAL SYSTEM
OF ADMINISTRATION

INTRODUCED INTO THE

CONQUERED TERRITORY ABOVE THE GHATS,

UNDER THE AUTHORITY OF THE

COMMISSIONER IN THE DEKHAN.

BY

WILLIAM CHAPLIN,

OF THE MADRAS CIVIL SERVICE; COMMISSIONER IN THE DEKHAN.

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To

FRANCIS WARDEN, Esq.,

Chief Secretary to Government, Bombay.

SIR,

I have had the honour, in a separate letter of this date, to explain the particulars of the settlement of revenue of each of the collectorates in the Dekhan, for Fuslee 1230, and to exhibit a detailed account of the charges; but having, in the course of my tours, during the last and preceding cold seasons, had an opportunity of holding a personal communication with all the local officers in the districts north of the Kisna,—it is incumbent upon me further to submit, for the consideration of Government, the additional information which I have been able to glean from actual observation of the present system of management. As I halted at a great number of villages in the collectorates of Poona, Ahmednuggur, and Khandesh, for as many days as were requisite for an examination of their accounts, and for an inquiry into local usages, I may, with the more confidence, endeavour to explain the manner generally in which the fiscal administration is conducted under the existing plan of a Ryutwar settlement.

Note.—The accounts of the revenue of 1231 Fuslee being closed since this report was written, an abstract comparative of the settlements of 1230 and 1231 is annexed as an accompaniment, marked A.

2nd. The experience of above two years and a half has already enabled me to show, how far the schemes projected by Mr. Elphinstone, for augmenting and improving the finances, and for retrenching the expenditure, have been accomplished. How far the general line of policy has been pursued or departed from, and in what degree the result has been favourable or otherwise to the popularity of our Government, and to the interests of the several classes of our new subjects, will be points which I shall advert to in the sequel.

Vide Financial
dispatch of 19th
June.

3rd. On the subject of the affairs of the Dekhan generally, the comprehensive and luminous Report of the Honourable the late Commissioner has, however, anticipated a large portion of the information of value that seemed desirable. I must, therefore, solicit indulgence, if my present report shall in many respects appear defective, and shall contain some repetition of matter already so ably recorded.

Financial im-
provements.

4th. The financial Report, which I had the honour to forward to Government on the 19th June last, exhibits the improvements which have actually taken place in the resources of the Dekhan, contrasted with those which were anticipated by the Honourable the late Commissioner, as stated in his Report to the Supreme Government. The short abstract below shows the improvements in one point of view, and I have only here to remark, that many of these which were expected to ensue in ten years, have been in a great degree brought about in 2½ years. It is necessary to observe that there is a discrepancy between the statement of reductions annexed to my Revenue Letter of this date, and that now submitted, the former being taken from the actual accounts of Fuslee 1229, whilst the expenses shown in the latter from No. 5 R. of Mr. Elphinstone's Report, are merely estimated. There is also a difference arising from the classification of Sibundies, as civil expenses, or separately as Sibundies, which occasions a slight variation, but the amount is too inconsiderable to affect the general accuracy of the account.

The abstract is as follows—

Increase of Revenue.

	As per State- ment No. 5 R. from the 1st Jan. 1820.	Improve- ment anti- cipated in the Report.	As it was expected to stand 1st Jan. 1830.	As per account 1st June 1822.	Improve- ment already effected.	Excess in Re- venue above the estimated improve- ment.
Revenue.	59,60,296	10,00,000	69,60,296	76,63,411	17,03,115	7,03,115

Reduction of Expenses.

	As per State- ment No. 5 R. from 1st Jan. 1820.	Reductions anticipated in the Report.	Expenses as they were expected to stand 1st Jan. 1830.	Ditto as they stood 1st June 1822.	Saving al- ready effect- ed.	Remaining reductions to be effected.
Commis- sion ...	4,00,000	3,00,000	1,00,000	1,86,586	2,13,414	86,586
Civil ...	17,42,571	7,00,000	10,42,571	13,26,863	4,15,708	2,84,292
Sibund- ies, &c.	8,50,000	4,00,000	4,50,000	5,75,600	2,74,400	1,25,600
Auxilia- ries ...	17,14,530	12,00,000	5,14,530	4,80,000	12,34,530	...
Military.	70,29,180	16,00,000	54,29,180	59,69,652	10,59,528	5,40,472
Total saving ...		42,20,000			31,97,580	10,30,950
						34,530
Add expected in- crease of revenue		10,00,000				10,02,420
Total improvement.		52,00,000			49,00,695	7,03,115
Remains improvement to be effected in 7½ years ...					2,99,305	2,99,305
					52,00,000	

{ Deduct ex-
cess in re-
duction of
auxiliaries.

Deduct excess
in revenue.

5th. For a particular account of the extent of each collectorate in square miles, I beg leave to refer to the answers of the Collectors to my queries. I had entertained hopes before this period, that I should have received regular statistical tables from each of the Collectors, drawn up from actual returns of the population and stock of the country, but they have not reached me in a form sufficiently complete, to enable me to give correct abstracts of the whole.

*Vide A, B, C,
&c.*

6th. By the information already furnished, it may be roughly computed, that the whole number of square miles in the provinces of Khandesh, Poona, Ahmednuggur, and Dharwar amounts to 70,000 : and that the aggregate of the population, exclusive of villages belonging to Sindia, Holkar, the Nizam and others, which are intimately mixed with our territory, is 17,93,700, but this does not include the city of Poona, the alienated villages in that district, the late cessions from the Nizam, nor the wandering tribes. By a comparison of the revenues of the excluded portions of the country with those of our own possessions in the neighbourhood, the population of which has been best ascertained, I have framed the following estimate, which I think will be found very near the truth. As Colapoor is not included, it corresponds nearly with Mr. Elphinstone's estimate of four millions :—

Vide No. 1.

			Souls.
Poona ..	...	...	4,84,717
Nuggur ..	...	...	6,50,000
Khandesh ..	...	...	4,17,976
Dharwar ..	...	...	6,81,193
			<hr/> 22,36,886
Southern Jageers ..	...	...	7,78,183
Sattara ..	...	...	7,36,284
			<hr/>
Total ...			37,51,353

When complete returns shall have been received, the result will be submitted.

7th. The number of Government villages is 7,229, the number of villages alienated as Jageor, Surinjam, &c., is 2,252 ; and the proportion of alienated to Sirkar is about 1 to 3 $\frac{1}{2}$.

Revenue System.

8th. The settlement of each village rises or falls with the increase or decrease of cultivation. It is now made by the Collector and his cutcherry, through the Patel and Koolkurnee. It is professedly the Ryutwar,

*Present mode
of making the
Jummabundee*

and is so essentially, but the individual distribution is left with a good deal of latitude to the village officers. It ought, when made, to be closely examined, and confirmed by the Mamuludars in every village, but many of them, either from want of experience of such details, or for reasons less excusable, do not trouble themselves with such minute investigations. The Patels are of course best able to make a fair distribution of the village Assessment, and if we could trust them with the task, it were better that they should not be interfered with; but owing to the absence of effectual check on the part of the Mamuldar, it is often unequally made, and the full advantages which would result alike to the Government and the Ryut, from an equitable distribution, are not always secured. When the Mamuldar knows his business, and exercises his authority with moderation, the system gives great satisfaction. Marhatta Mamuludars are, however, sometimes above their duty, and as they are worse paid under us than under the late Government, the punctual performance of so laborious a task as that of making the Jum-mabundee in detail, is hardly to be expected from them. This is rather a disadvantage under which the Ryutwar system labours in the conquered countries, but those who condemn all minute scrutinies, may perhaps consider it in a different point of view.

Principles of the settlement... *Vide* accompaniment, marked B.

9th. The principles on which the settlement is directed to be made, are explained in my circular to Collectors, issued on the 9th December 1820. It has been already submitted to Government, but I annex a copy to this report for facility of reference.

Present system similar to that of Nana Furnawees's.

10th. The present system does not essentially differ from that which was followed in Nana Furnawees's time, except that the Mamuludars have now less discretionary authority to increase or decrease the rents. The settlement was then formed according to the village rates or *Durs*, as far as they could be ascertained, whether they had their origin in former surveys, or were founded on long established usage. The welfare of the Ryuts was consulted, and if the Assessment was found too high, it was either reduced, or temporary abatements were granted. The Mamulut, or management of a District, was not given, as has been subsequently the practice, to the highest bidder. The Mamuldar had not, therefore, so direct an interest in rack-renting the district. The settlement was in effect a village settlement as far as the Mamuldar was concerned, since it was left to the Patel to settle the amount of individual rents. The Mamuldar, however, if he could not realize what he conceiv-

ed to be a fair standard of settlement from the Patel, sent his Karkuns to make the settlement in detail with the Ryuts. The system differed, therefore, little from the present mode of settlement, except perhaps that the Patel has occasional opportunities of profiting by exactions, or by concealment of resources to a greater extent than he now has under the Collector's more vigilant superintendence.

11th. The contrast to the comparatively patriarchal scheme of management of Nana Furnawees, which is presented under the farming system of Bajee Row, has been too often described to need any further illustration. The exactions of the ill paid Agents of Revenue Contractors were as oppressive to the Ryuts, as they were often subversive of the authority of the village officers. Those oppressions no longer exist, and the legitimate influence of the Patels is restored. The payments of the Ryuts are fixed with reference to their cultivation and to the receipts of former times, after deducting all extraordinary contributions or arbitrary exactions. The Patels, too, have reason to congratulate themselves upon the change, since they are relieved from all extortion, and though they cannot abuse their power, they may use it to all legitimate purposes, without any of the vexatious interference to which they were subjected in the latter times of the late Peshwa. The change may not be entirely acceptable to a few whose unauthorized emoluments are diminished by our better supervision, but is satisfactory to the generality; and that it is beneficial to the Ryuts, whose burthens are lightened, cannot for an instant be questioned. One of the chief merits of the Ryutwar system is that it enables us to know the Ryuts, and them to become acquainted with us; whilst, under any other mode of settlement, they are kept in the back ground, and are hardly heard of, except as complainants. The contract may be prejudicial to them in a few instances where the old rates of Assessment, which had been long lowered or abandoned, have been injudiciously resorted to, but for the most part it has been favourable in determining the limit of demand upon them and restraining extra exactions, as far as they can be checked in the present vitiated state of Marhatta habits, in the correction of which the antiseptics to corruption are so little efficacious.

Contrast to the farming system.

12th. The Principal Collector in the Southern Marhatta Country, in his report upon the settlement, describes the rules by which he proposes to make his Jummabundec, until the survey that has been instituted shall have been completed.

Southern Marhatta Country. Rules established at Dharwar. Vide Jummabundec Report for 1880, Enclosure No. 38.

Mr. Thackeray's
mode of settle-
ment.

13th. Either he or one of his assistants makes the village or Mowzwar settlement of all the villages in every Purgumna, and the Ryutwar or individual distribution of the rent of one or more villages in each, the Ryutwar of the rest being made by the Mamuludtar and checked by a revision on the part of the Collector. In cases of alteration respecting the fair amount of individual rents or allotment of fields, the dispute is settled by a Panchayet of Ryuts. The same course is followed when Ryuts throw up their fields, and a difference of opinion arises as to the portion of good and bad to be retained. When a part is relinquished, it is required that the arrears of the current year shall be paid up, and that timely notice of intention to quit be previously given. Land improved by the stock and labour of the Ryut is allowed to be reclaimed, though temporarily abandoned, provided the arrears of the assessment are discharged. Great encouragement is held out to those who form tanks or dig wells, the dry land assessment only being taken for a course of years, with reference to the expense incurred; and at the end of the period, a share equal to a third or a fifth of the land so cultivated, is given in Enam to the improver. The *kooruns*, or grass lands, are rented out as usual, with the reservation of a small portion as common for the village cattle. Distrain of the implements of husbandry and trade is on no account allowed. As a security against unfounded claims to remissions, all the Puttahs provide that the whole body of Ryuts shall be collectively responsible for balances, but the general responsibility for individual failures is not enforced, except in very peculiar circumstances; and all balances of one year are remitted, if not realized before the first Kist of the following season. Mr. Thackeray also proposes that no distrain of a Ryut's property shall be allowed on the part of private creditors, unless the creditor agree to pay the Ryut's rent, a proposition well calculated, I think, to secure the rights of Government, which are otherwise liable to be compromised. In order to encourage the unemployed soldiery and others to betake themselves to agriculture, the Collectors allow to such persons a remission in the full rent, which varies according to soil and circumstances. He adverts to the monopoly by the district Zumeendars of the rights of Patels and Koolkurnees of villages, an inconvenience which prevails to a great extent in some of the southern districts, and which effectually prevents the Government officers from acquiring any knowledge of the internal resources of some of the mahals. I agree with him in thinking that the only remedy for this abuse, is to remove

such Zameendars from the Patel and Koolkarneeships on proof of their malversation or incapacity.

14th. With a view to the improvement of ~~border~~ ^{Border villages.} villages, which have suffered more than others from plunder, Mr. Thackeray suggests that they should be disposed of at a low fixed rent for four or five years, until by survey a fair assessment shall have been fixed on each acre of land, by which means ~~along~~ waste will be rendered valuable. The measure proposed differs from a village lease, which places the Ryuts at the mercy of the renter, inasmuch as it is intended that the Collector shall retain the superintendence of the Koolwar distribution, and thereby be enabled to prevent abuses. The scheme appears to me to be unobjectionable, if it be so managed, that the agricultural stock and population of other villages be not drawn off to the cultivation of those on the frontier.

15th. I have already submitted to Government a translation of some general orders issued by Mr. Thackeray for the guidance of his Amuldars, and the inferior district servants; they are ~~drawn~~ ^{Orders to Amuldars.} up with judgment, and when vigilantly enforced, cannot fail to prove of infinite advantage to the prosperity of the Ryuts and to the interests of Government.

16th. In my Report of the 5th November, I recapitulated from each Collector's Jumabundee letter the mode in which they respectively conducted the Ryutwar settlement, as far as I was enabled to do so from their explanations; for any more particular information on this head I beg leave to refer to those documents.

17th. Any elucidation that may be required of the Jumabundee of Khandesh will be furnished by the figured statements which accompany Captain Briggs's report of the 18th December last, and by my correspondence with that Officer. On my arrival in Khandesh in December last, I found that the Political Agent, owing to the want of all accurate accounts by which to determine the rates of rent, had caused a measurement to be made of the cultivated lands, and had framed and partially introduced new tables of assessment, founded, as he states, on the average contributions of the Ryuts in any shape for the last ten years. In those tables the land was divided into three sorts, classed with reference to the depth of soil, ascertained by digging it, and for each sort in each ~~Muh~~ ^{Khandesh.} one uniform rate of rent was established. It having, however, in the absence of all authentic records, been impossible to find out what the Ryuts really had paid individually for the ten preceding years, the arrangement, as

No measurement
and assessment.

might have been foretold, failed to give general satisfaction. In effect, it produced a sudden and rather violent alteration in the quantum of rent payable by each cultivator, and the inequalities were so loudly and so justly complained of by those whose rents were raised that I deemed it proper to point out to Captain Briggs the injurious consequences that were likely to result from them. The subject being already before Government, I need not enlarge upon it further than to state that the new classification assessment was not acted upon to any great extent, and has been either modified or discontinued early enough, I trust, to prevent the evils that would infallibly have attended so hasty an innovation.

Circumstances
of the Ryuts.

18th. Captain Briggs represents the circumstances of the cultivators in general to be comparatively easy, by which, I presume, he means that they are better now than under the former Government. But he ascribes this condition, as well as their capability of paying the present rates of Assessment, to the high prices to which grain had risen; and, he thinks, that prices having now fallen, the Assessment must be reduced. My opinion on this point has been already submitted. A temporary remission is perhaps indispensable to meet the depression of the market, but when things come to their ordinary level, the aggregate of the settlement contrasted with former realizations does not appear to me to be immoderate, nor does it exceed either the ratio in which cultivation has been extended in Khandesh (always supposing the returns of cultivation to be at all accurate), nor the augmentation which has been made in other collectorates apparently without any general pressure. I say general, because I apprehend that in some few places the assessment has been pushed to too high a pitch, and that in consequence some of the more substantial cultivators have contracted the extent of their farms, so that a defalcation may be expected in the year 1232, on which we are now entering. Some complaints which had reached me on this score were long ago brought to the notice of the Collectors.

Remissions in
1230.

19th. It has been already shown in detailing the items of increase and decrease in Khandesh that ample remissions were made in the settlement of 1230 to meet the partial failures of the crop that appear to have occurred for want of rain. It had been better had they been still greater rather than that the measure of levying from 5 to 8 or 10 per cent. on those whose crops were good should have been resorted to. This expedient was adopted in

order, as stated by the Collector, to avoid exhibiting a larger defalcation which would otherwise have appeared; but however salutary it may sometimes be, it is rather a dangerous one in districts whose resources are much dilapidated. In the discussions which have been laid before Government, I took occasion to inculcate a caution to Captain Briggs against making these extra tufreeqs or levies, except under peculiar circumstances, where alone they are politic and justifiable. Tufreeqs.

20th. Khandesh possesses great capability of improvement. The dilapidated remains of more than 100 substantially built dams for diverting the water into channels for irrigation, many of them constructed at prodigious expense, attest the liberal and enlightened policy of the early Moomammedan monarchs. The Political Agent is gradually restoring some of these works, but little can be done till an increased stock and population shall render them available. With some few exceptions of Enam lands allotted for the duty of clearing out these aqueducts the expense of maintaining them devolves upon the Government. Dams.

21st. The Honourable the late Commissioner, in his report on the Dekhan, has forcibly pointed out the necessity of moderation in fixing the Assessment of this once flourishing district, which, since the devastation of Holkar's troops in 1802-3, the famine of 1803-4, the subsequent farming system, the incursions of Pindaries, the ravages of Bheels, and the exactions of insurgents, has been reduced to the verge of ruin. I shall not fail to remind the Political Agent of this policy, should he at all deviate from it; but some allowance must be made for the difficulty of drawing the line between a moderate and a high Assessment in the absence of all authentic records of the resources. The frequently recurring excesses of the Bheels must at present tend to prevent any rapid improvement. The destruction by Tigers is another serious obstacle to it, in proof of which it may be stated that 60 of these animals have been killed during the last 3 months, and that 500 human lives and 20,000 head of cattle have been destroyed by them in 3 years. Necessity of fostering management.

22nd. There is little in the Jumabundee letter of the Collector of Poona that will not be adverted to in the sequel. It is very short, but its brevity is compensated by the amplitude of his answers to my queries. These answers evince much research, and contain a good deal of valuable information, to which I beg leave to invite the consideration of the Honourable the Governor in Poona. Vide A.

Council. Where I differ from the Collector in matters of any importance, my sentiments will be stated in the course of this address.

Ahmednuggur. 23rd. The Collector of Ahmednuggur, in making his settlements, granted considerable remissions, which were rendered necessary by the partial failure of the crops. He settled the Gramkhurch, as in the preceding year, at six per cent. of the Jumma, including Muhal Warshasunn, Dewasthan allowances, Nomnooks payable in the district and allowances to Zumeondars, Patels, &c.* When I come to speak of the Gramkhurch; I shall notice some objection to this mode of fixing the amount which led to my furnishing some general instructions to the Collectors for its better regulation in future.

Mode of assessment. 24th. In many parts of Ahmednuggur the rates of rent are quite undefined, as in other Collectorates, and some attempts appear to have been made to adjust them with reference to the supposed Kumal and Tunkha settlements; but the principles on which this adjustment has been made have not been fully explained. They are meant to produce a gradual rise of the Jumma, and are called Istawa arrangements; but advertng to the imperfect data on which they appear to have been founded, I have great doubts of their stability, since they appear to me to rest more on general assumed views of former realizations than on any actual resources of present cultivation.

New Istawas. 25th. These Istawas do not, I believe, prescribe that the Patel shall grant waste lands according to any fixed cowlname. The Ryuts are not, therefore, sufficiently guarded against exactions, nor is adequate provision made to enable the Collector to ascertain with ease what Cows are given, and how far they are acted up to or evaded.* The settlement in some places appears to have been made on a sort of lease not exactly conformable to any uniform scheme. This lease extends to 3, 4, 5, 6, or 7 years, till the rent rises to a real or assumed Kumal standard. It lays down a loose sort of classification and assessment of the land, in conformity to which the heads of villages agree to pay the increase; but as far as I can understand of a system which accords neither with a village lease nor a Ryutwar settlement, the rules under which it is formed are so vague and indefinite as to furnish little security to the Ryut against exaction, and as little to the revenue against embezzlement.

* * These Istawas have since been either annulled or modified by the Collector.

26th. In the district transferred from Ahmednuggur to Poona, Captain Robertson informs me this sort of settlement prevails, and as Cowls have been granted to the Patels, they cannot be superseded without breach of faith. Where the villages possess no waste land, from which additional assets are derivable, this Russud or increasing Jumma must be rather disheartening to the Ryuts, and it may subject them to some oppression on the part of the Patel; but in this case the Collector will of course feel himself at liberty to cancel the engagement, so that the evil will, it may be hoped, be only of a transitory nature.

27th. In all Istawas there ought, I think, to be a clause binding the renter to keep separate register of the fields for which the Ryuts pay the full rent, and those which are to be held on Cowl, and the distinction ought to be made in the Ryutwar puttahs. In enumerating the fields held on Cowl, the number of beegahs contained in them, and the amount of the rent to be paid till the term expires, should be particularly specified. Registers of all such individual Cowls should be kept and furnished to the Hoozoor Cutcherry; and whatever alterations occur from year to year should be noted in them at the time of the settlement, by which precautions, irregularities, and frauds will in a great degree be obviated. At present the favourable conditions of the Cowls are often abused, sometimes to the detriment of the Ryut, and sometimes to the injury of the Revenue. Captain Pottinger's Istawas sometimes include Meeras as well as Oopuree land, though the rent of Meeras ought, in all ordinary circumstances, to be fixed and invariable.

Conditions of
Istawas.

Village Charges.

28th. A considerable reform has been effected since the accession of our Government under the head of village expenses.

29th. The accompanying table will show the amount of Gramkhurch in three of the collectorships divided into its separate heads of—1st. Allowances to Huddars, Desmookhs, Desbandies, &c.—2nd. To Patels and Koolkurnies and village officers—3rd. Petty village charges. With a view to assist the judgment as to the present rate of disbursements on these several accounts, a comparison is drawn between the charges during Nana Furnawess's administration, those of Bajee Row's time, and those of the last Fuslee under our Government. From this document it will be seen that the allowances to Zameendars as well as to village officers are nearly equal now to

Gramkhurch.

what they were at any former period, and if we take into consideration the undoubted circumstance that they are now paid more regularly than ever they were, the advantage will preponderate in favour of those of the present day. The item, however, of petty village charges is reduced by about two-thirds; but adverting to the abuses that were formerly committed under this head, and to the relief that is now afforded to the heads of villages from sundry exactions formerly defrayed out of this fund, I am persuaded there is no good ground to complain of our economy.

Average Percentage of Allowances of Huglars and of Gramkhurch.

Districts	Huglars, Desmookhs, and Despandees, &c.			Patels, Koolkurnees &c.			Gramkhurch, including Jastekhurch, or extraordinary disbursement.			Total of three Heads.		
	During the administration of Nana Furna wees.	Ditto ditto of Bajee Row	For the year 1280 Fulee	During the administration of Nana Furna wees.	Ditto ditto of Bajee Row	For the Fulee year 1290	During the administration of Nana Furna wees.	Ditto ditto of Bajee Row	For the Fulee year 1280	During the administration of Nana Furna wees.	Ditto ditto of Bajee Row	For the Fulee year 1280.
Poona	3	8½	3	1	8	1	11	11	3½	16	16	6
Ammednagpur	2	6½	2	1	1½	1	10	8½	6½	13	14	9
Bhandesh	2	6½	2	4	7½	5	11	7½	16½	18	23	11
Average	8	4½	8	6	15½	6	33	11	14	48	53	27
	2	12	2	2	10½	2	11	3½	4	16	17	9

30th. The averages are formed from the accounts of a number of villages for a series of years in each Collectorate. Including Huzdars' payments the whole amount of charges is 43 per cent. less than it was under the old Government. But the villages have no longer to answer the demands of sturdy mendicant Gossens who formerly besieged them in bodies of 30 and 40 till they got a day's meal. They do not now entertain the public servants as formerly. They have no demands for purveyance to satisfy, no public cattle or horses to feed, nor is there the same necessity for bribing the public servants, nor the same amount of fees, fines, and divers sundry indefinite claims, which it would be tedious to enumerate.

Divisions of
Gramkhurch.

31st. The village charges may be divided into two heads, those which are permanent and those which are incidental and fluctuating.

Huzdars.

32nd. The permanent are the allowances to Huzdars, such as the Desbandies, Sir-Patels, Qanoongoes, Nargours, Sir-Nargours, Naicks, &c., Patels, Koolkurnies, Chowgullas, Mahajuns, and Shetties.

Religious allow-
ances, &c.

33rd. The fluctuating and incidental are the allowances to temples for Warshasuns and the various festivals, Hindoo and Mahommedan. Batta to Mookuddums in attendance during the Jumma-bundee at the Hoozoor, stationery, alms to beggars, Nuzzurs to the Sirkar, and expenses on sundry petty occasions of ceremony.

The Gramkhurch
made out of the
gross-Jumma.

34th. In all times of regular administration the permanent and contingent village charges and assignments upon villages were made out of the gross Jumma, and the balance formed the Government revenue. The authorized expenditure on account of Gramkhurch, no doubt, fell chiefly on the Rynt's share of the produce, but the amount was ascertained and not left to be determined at the discretion of the village Officers. The Collector's judgment in making the settlement of each village must now decide, whether after deducting these charges, the total settlement, whether, it be called Kurnal of Tunkhah is apportioned or not, to the circumstances of the cultivators. In some villages, however, there were extra Puttees levied purposely to defray some of these charges over and above the gross Jumma. In those cases the reduction of the Puttee ought to keep pace with the diminution of the expense, except where the Puttee is proved to be no more than the equivalent of an abatement that has been made in the Ayan or original assessment on the land, under which circumstances the saving may be justly added to the public revenue.

35th. The village expenses by some of the Collectors have been estimated as high as 25 per cent in good times, and, even 50 per cent in bad ones, but I do not know on what data these calculations have been founded, and am disposed to think them greatly over-rated. They are comprised, extra cesses and contributions of every kind, many of which went to satisfy the rapacity of the native functionaries, and cannot, therefore, with propriety be classed with village expenses. I do not find that any legitimate ceremonies have been abolished, nor any festivities abridged by our economy in the article of village charges. There is, of course, less extravagance, but no just source of amusement or rejoicing has been retrenched.

36th. In Dharwar the amount of all considerable Nemnooks payable out of village expenses to Brahmins, Pagodas, Mosques, &c., is first remitted to the treasury, and, after investigation, distributed individually; all petty items of Gramkhurch are disbursed as usual by the village officers, and audited by the Mamuludars.

37th. Very little uniformity of system being observed by the different Collectors in regard to the Gramkhurch, and a doubt having been started by the Collector of Poona as to the principle on which the settlement should be made, I deemed it necessary to circulate instructions on the subject, the copy of which is now submitted for the information of Government.

Introductions
respecting vil-
lage expenses.

38th. In Fuslee 1229 the Collector of Poona, conceiving that the Gramkhurch was exigible from the Ryuts over and above the rent they were to pay to Government, formed his settlement accordingly, leaving all those items to be collected separately. The measure was, I think, founded on a misapprehension that because the Gramkhurch was payable exclusively of the Kumal, it was therefore to be separately collected from each Ryut; whereas the usual and general practice is, and has been, to include every item payable by the Ryut in the gross Jamma of the village, then to deduct all village charges and to strike the balance, which constituted the revenue payable into the Government treasury.

Vide Accompani-
ment C.

39th. The practice of levying some items of the Gramkhurch, over and above the rent payable to the Sirkar, has, I believe, been found partially to prevail, but it is one that is fraught with the most pernicious abuses, since it places the Patel's interest at variance with his duty, and infallibly leads to indefinite exaction from the Ryut beyond what is specified in his Puttah.

Captain Robertson, at my suggestion, has since discontinued the objectionable measure which gave rise to some discontent in the year adverted to.

Consolidation of
Umuls or shares
of revenue.

40th. Until Fasal 1280 the Mokassa and other Umuls in most districts were distinctly specified under their several separate heads, a measure which is still requisite where shares of each are held by different persons. Where the whole now belongs to the Sirkar, the total only is entered in the accounts.

Objections of
the holders to
fixed payments.

41st. The former mode of payment to individuals is still continued. If it were before a fixed certain sum, it is now paid accordingly. If the share was a percentage upon the gross collections, the same practice is upheld. Wherever the amount is variable, it would save a great deal of trouble to make it a Nemnook, or fixed allowance from the Treasury which might be determined on a liberal view of the present, past, and expected produce of the village. The holders of these rights, however, though they might be gainers by the arrangement, have an objection to it, on the ground that they would become mere pensioners, and that in process of time their substantive right to a share of the village revenue would be lost sight of, from not being annually recorded in the village archives. They have been accustomed to witness so many revolutions of Government that they do not reckon much upon the stability of ours. The exception they take to the commutation of their Huqs for a fixed money payment seems, therefore, by no means unreasonable.

Arrangement
suggested.

42nd. In some cases the Political Agent in Khandesh appears to have paid the Mokassa according to an average of the three preceding years; but he describes the Mokassadars as being averse to this system, on the ground that the revenue, and consequently their share of it, is improving, and that they should be losers were the amount now determined. To obviate this objection it might, perhaps, be expedient to declare the payment fixed for a given period only, say 3 or 4 years, at the expiration of which it might be understood that the sum should be again regulated with reference to the then condition of the revenue. As they would eventually be no losers by this arrangement, since the annual increase or decrease of resources depending on good and bad seasons is uncertain, they would probably consent to it.

43rd. Whether the payment be fixed, or dependent on the amount of revenue, the shares are collected and paid by the Government officers, except in those vil-

lages of which the largest share belongs to the 'Jageer-dar.' Formerly the Mokassadars collected for themselves, but the change is obviously advantageous to the Ryot, who is relieved from one of the many facilities for exaction to which he was before exposed.

44th. The difficulty which some of the Collectors experience in adjusting these Umuls will be best exemplified by showing how these matters stand in the Ahmednuggur Collectorate. Captain Pottinger states that the total number of villages within his districts in 1230 was 2,647, of which 156½ are Enam, 198½ renewed Surinjamy, 179½ belong to Sindiah and his dependents, 80 to Holkar and his dependents, and 44 to the Nizam. Besides which there are 25 villages assigned recently in Jageer which were under his Kumavishdars in the preceding Fuslee. This leaves 1,963½ villages in the hands of Government, and in 1,442½ of them to other States, and various individuals hold different shares, some of which are very trifling, but which nevertheless tend to involve the final partition and adjustment of the revenue in a degree of complication which can only be understood by those who have to fix the relative proportions.

Inconvenience of
Umuls.

45th. Captain Pottinger also shows that in 408 of the 683½ alienated villages above adverted to, the Government has the right to small Umuls, which likewise add to the intricacy of the accounts, and which, it is hoped, it will at some future period be in our power to get commuted for fixed payments. From the above explanation furnished by the Collector it appears that throughout the whole of the collectorship there are only 521 villages which belong exclusively to Government. The intricacy of the divisions of the revenue of a Marhatta village is clearly exhibited by Captain Pottinger and by Captain Grant in their answers to revenue queries.

Number of alien-
ated and mixed
villages in
Ahmednuggur.

46th. The impossibility of preserving a strict uniformity of system in the several collectorates arises from the want of all accurate accounts of the revenue. The district records of former Mamuludars and Durruckdars have for the most part disappeared along with those functionaries, though here and there imperfect fragments are to be met with, exhibiting the revenue of whole villages, but seldom for any continued series of years in succession. The Zameendars ought to have in their keeping lists exhibiting the *Zameen Jhara*, or account of the lands of each Mouza and its assessment; but, in consequence of their long exclusion from employment, very few of them can produce these documents, and never

District and vil-
lage Revenue Re-
cords.

in a perfect shape. The same observation applies to the Koolkurnees, whose records are almost always in the most mutilated state, full of falsifications and interpolations, and never so authentic as to be implicitly relied on. The loss of these records is invariably referred to the times of former troubles, which have, indeed, been sufficiently frequent to account for their very general destruction.

Assessment and Tenures.

Various modes of
assessment.

47th. The difficulty which the Collectors experience in forming their settlements will be best illustrated by a short exposition of the various modes of fixing the assessment which are to be found in the Dekhan. I shall not here recapitulate all the various local terms which are given to the numerous sorts of land tenements. I shall, however, endeavour to explain a few of their leading particularities. The subject has already been ably treated in the Honourable the late Commissioner's Report and its accompaniments, but the question is so important as to render it unnecessary that I should make any apology for attempting further to elucidate it.

Definition of
Kumal and
Tunkha settle-
ments.

48th. Previously to entering upon it, it may be of use to give some definition of two of the terms which are of most common occurrence in all discussions connected with the land assessment in the Dekhan, I allude to the Kamil, or Kumal, and the Tunkha settlements. Both appear to have been formed by the Moghuls or their delegates, at different periods, in different parts of the country, on a view of the productive powers of villages in prosperous and tranquil times when the Government was enabled to establish a high maximum rent. In process of time, as cultivation and population extended, the standard has frequently been altered; hence we find the Kumal of many districts of comparatively modern origin. The Kumal, in its usual and general acceptance, appears to be in effect what the literal meaning of the word imports—the *full, entire, or complete assessment*. The highest rent realized appears to have been assumed to constitute this standard, which, however, seems to have been formed at various periods. In some districts it bears reference to a survey supposed to have been made in the last years of the Adil Shahee dynasty, but of which no record remains; whilst in others it is evidently of modern date as established by the Marhattas.

The Kumal.

49th. The most approved standard of the Kumal in the more northern part of the conquered territory may

he referred to the era of Mullik Umbar's government, but scarcely any data on which it was formed are now extant. In the southern parts of the Southern Marhatta Country, the Principal Collector states that the settlement of Hatim Khan, a minister of the Savenoor Nabob, about 79 years ago, is called the Kumal. In the Talook of Dummul and the adjoining Purgunnas that of Naroo Babjee concluded in Fuslee 1181. In Padshapoor, the settlement of Veesagee Punt, the Peshwa's Quarter Master General, made in Fuslee 1168; and in Badamec, the Jumma of Kistnaje Punt, Rastyal's manager, constitutes the Kumal.

50th. The Tunkha appears to be a standard rent roll of villages introduced by Akbar under the able fiscal administration of Toorul Mull. It is said to have been grounded on a division of the produce ascertained by a survey of the lands; but whether it was paid with reference to actual individual payments, or whether arable lands uncultivated were included in it, appears to be uncertain. It is doubtful also, whether rent roll included land rent only, or whether it included muhturifeh and other taxes; I am rather disposed to think it did. The actual settlement, however, of each year on Toorul Mull's plan varied with the increase or declension of cultivation. The records of the Tunkha are too incomplete to admit of our coming to anything but a conjectural conclusion respecting it. The Tunkha.

51st. On whatever data the Kamil or Tunkha may have been formed, they do not appear to have superseded the necessity of occasional but partial local surveys at subsequent periods; no general measurement has, however, taken place for upwards of a century. Whilst the Moghul Government was yet in its vigour, under the last of the Nizam Shahce Princes, Mullik Umbar, the celebrated revenue intendant before alluded to, appears to have concluded a standard village settlement of all the countries under his controul. This is said to have been a fixed money rent, formed with reference to an equal share of the crop between the Government and the cultivator, or $\frac{3}{4}$ ths to the former and $\frac{1}{4}$ ths to the latter. We, unfortunately at the present day, have no proof that the respective shares of the Government and the Ryut were determined on any given principles, nor can we trace any of the details of this settlement, respecting which Mullik Umbar, after once fixing the amount, is said not to have interfered; but it seems to be universally believed that the country is indebted to this Chief for fixing a limit to demand, and if not for initiating the Meeras tenure at Local surveys since the establishment of the Kumal and Tunkha.

Mullik Umbar village Settlement.

Meeras Tenure confirmed by law

least for reviving and confirming this great benefit, by which a considerable portion of the land acquired most of the substantive qualities of private property, subjected however to occasional infringement from which the peasant in India has never been entirely exempted.

Description of
Lands in the
Dekhan.

52nd. Lands throughout the Dekhan appear invariably to have been ranged under three heads, viz., dry land (Zirayut), garden of plantation (Baghaet), and Taree or wet rice lands. The dry lands are either Begur or Kallee (black), or Musub (mixed). The black land in each village is usually sub-divided into three sorts according to the nature of its soil and situation. The mixed soil has sometimes more numerous sub-divisions according as it is rich or poor, sandy, stony, or inclined to clay. Wet or rice land is of two kinds; that which lies near the Ghauts depends on the monsoon rains for its cultivation; that which is situated in the more easterly districts is cultivated by means of wells, water-courses, or reservoirs; Baghaet or plantation is usually divided into *Patushtul*,—land irrigated by aqueducts or permanent channels; and *Moothstul*—land watered by machinery from wells. Each sort has its separate classes.

Proportions of
different soils.

53rd. The answers of the several Collectors to my revenue queries will show the proportions of the different sorts of soils in each collectorate. They may be roughly estimated as follows :—

In Poona.	{ Black land	8 parts.
	{ Mixed soil	3 "
	{ Red ditto	4 "
	{ Rice grown in the Ghauts...	1 "
		<hr/>
		16.

Of Baghaet or garden cultivation the proportion of the whole may be about one-tenth.

54th. In Ahmednuggur the proportion may be of—

Black	9
Mixed	4
Red	3
<hr/>	
16	

Of this, one-eighth may be Baghaet, or capable of cultivation as garden.

55th. In Khandesh there may be of—

Black	...	...	10
Mixed	...	...	3
Red	...	...	3
			—
			16

Of which one-fifth may be fit for garden cultivation.

56th. In Dharwar the Collector states the proportion to be—

Black	...	...	9
Mixed	...	...	4½
Wot ..	...	...	2½
Baghaet or Garden ..			½
			—
			16

57th. Of the land measures in use there is the greatest diversity. Former measurements of which we have any record seem usually to have been made with a rod, of the length of five cubits and five clenched fists (equal to about 9 British feet), one square rod making a pole, 20 poles one Pound, and 20 Pounds one Beegah, and 120 Beegahs one Chawur. At present, however, there is the widest difference in the size of the Beegah, the term no longer conveying any adequate notion of the extent of land contained in it. According to the above measurement it may be computed at about ⅔ths of an acre.

Land measures.

58th. In some villages the measurement and classification are still ascribed to the period of Mullik Umbur's authority, but the variations that have subsequently been made, render it of very little use in forming our present settlement. These changes led to many partial new surveys in some of the Mahals, after the Marhattas acquired possession from the Moghuls, and the measurement of the Baghaet land having been made with a rod of a diminished standard, and a new classification introduced, almost all traces of the old survey are confounded or obliterated. The settlement thus enhanced is now in many places denominated the Kumal, but it is framed so imperfectly that we should often commit great errors if we implicitly adopted it as our standard.

59th. Moazinas, or registers of lands, are occasionally found in a mutilated state in the possession of the Zumeendars. These exhibit the extent of land in Beegahs and Chawurs, and the average rates per Beegah of each class of land, according to ancient surveys, but

these genuine fragments are rare, and the series is seldom sufficiently complete to be of much practical utility.

Poona Beega
and other mea-
sures.

60th. In the Poona Collectorate are to be found the Kuchha and Pukka, or the large and small Beegah, the Chawur, the Rookka, the Tukka, the Khundee or Candy, and the Mun or Maund.

61st. The latter were originally multiples of the beegah, the use of which, however, in many villages has been completely superseded, the quantity in Beegahs being no longer shown in the Koolkurnees' registers. The Pukka or large Beegah, as nearly as I can learn, may be on the average equal to three ordinary Beegahs, though it is sometimes found to contain 4, 8, and even 15 of the Kuchha.

The Chawur, as before shown, is equal to about 120 ordinary Beegahs.

The Rookka, 10 Beegahs, though in some villages it does not much exceed 8, and falls as low as 5 Beegahs.

Forty-eight Beegahs make one Tukka, Twenty muns or Maunds are equal to one Khundee or Candy. From 20 to 30 or 35 beegahs are one kundee or candy.

Assessment by
the lump.

62nd. The above diversity is found in the few villages which have come under my own investigation; but there are probably more measures in use in other parts of the collectorate, and in some places large parcels of land are assessed in the lump at a given sum without any specification of the actual extent, or rate per beegah.

Ahmednuggur
measures.

63rd. In Ahmednuggur some other varieties are observable; 4 Beegahs there constitute a Purtun, and 30 such Purtuns, or 120 Beegahs, a Chawur.

In some places 20 Purtuns, each of 4 Beegahs, form a Doree of 80 Beegahs. The Doree, however, sometimes contains 120 Beegahs when the Purtun is reckoned at 6 Beegahs.

64th. In other villages the Tukka is in use, each Tukka containing 4 Beegahs, or the Khundee or Candy of 20 Maunds, each Maund containing 10 Beegahs, or 200 Beegahs to the Candy.

65th. Parcels of land are also sometimes assessed in the aggregate as in Poona.

Khandesh.

66th. In Khandesh the Beegah is in general use, but in common with other measures, such as the Out, which consists of 20 Purtuns, each Purtun being 4 Beegahs; and perhaps a still greater variety which have not come under my observation.

67th. The mode of assessing in the lump whole pieces of land at a fixed sum, without any record of the extent, is still more common there than in the other provinces.

68th. In Dharwar the varieties of land measures *Dharwar.* are equally, if not more numerous; I beg to refer to Mr. Thackeray's statements for the particulars of them as well as to my own revenue letter to the late Commissioner, under date the 25th September, 1819, which forms part of the appendix to Mr. Elphinstone's report.

69th. Having promised this summary of the land *Land assessment.* measures now prevailing, which was in some respects indispensable to the clear understanding of the manner in which the land rent is determined, I shall now proceed to advert to the rates of assessment.

70th. These rates differ in different parts of this province, though each village, where Meeras or the right of hereditary occupancy is found, has very commonly one uniform rate or *Dur*, for all the lands. It must not be inferred from this circumstance that the soil is all of one description; it is classed into first, second, or third sort, according to its quality and situation, but in proportion as it is good or bad, a smaller or larger quantity of land is assigned to the *Beegah*. Hence the *Dur*, or rate of assessment, though ostensibly uniform, has every sort of variation. This practice seems to obtain in a plurality of villages in this collectorate, but in many of them separate rates are fixed for each class of land which are supposed to have been those that were established by *Mullik Umbar.* *Poona Collectorate.*
Rate and classification of land.

71st. The Koolkurnees occasionally exhibit accounts of 10, 20, 30, or even 50 years' standing when it suits their particular interest or purposes to do so. In those accounts the rates of rent are recorded, but they are in general found to have undergone many alterations. Those who can show no ancient records are never at a loss to furnish either a fabricated set, or to give a traditionary account of the old rates. In some districts the Mamuludars of the late Government appear to have remeasured, classed, and assessed the land with reference, it is asserted, to the ancient surveys; but the rates, whatever they may have been, have subsequently been raised or lowered in proportion as *Durbar Khurch* has been withheld or distributed during frequent changes of revenue officers; few of whom can be supposed to have been governed by any upright or very consistent principles of fiscal management. *Ancient rates.*

Practice in different villages.

72nd. In those villages in which one nominal uniform rate of rent prevails, the Ryuts will usually be found to have apportioned amongst themselves the extent of land to be held by each with reference to its known produce ; but in those villages where the rates differ according to the quality and circumstances of the land, each Ryut of course pays in conformity to an established classification.

Moondbunder.

73rd. In some villages all the lands are divided into parcels, on what is called the *Moondbunder* plan, by which the fixed sum to be paid for each parcel has probably been determined according to the proportions of good and bad land which it contains, and on a view, after a long experience, of the average produce of the whole, but no data of the method by which the *Mukta* or fixed rent was settled are now to be procured. Should such lands be relinquished, they are given to any body who consents to cultivate them at the *Moondbunder* rent ; and if nobody is willing to offer for them, they are let at a reduced sum, or on an *Istawa* *Cowle* progressively rising to the full fixed rent. In such villages, when an extra assessment is laid on by the public officers, it is distributed on each Ryut rateably to the rent of the parcel of ground in his occupation.

74th. Whether, however, lands of this sort be held by *Meerasdars* or by *Oopurees*, the *Moond* rent is considered to be the permanent assessment, which ought not to be exceeded, though to *Oopurce* tenants a remission of the amount is sometimes allowed.

Tikkee.

75th. In a few villages this mode of settling with the Ryuts is carried on in still greater detail, instead of each parcel of land, each field having its stated rent ; this method of accounting with the cultivator is called *Tikkee*.

Extra Puttees.

76th. In addition to the original rates of assessment, the imposition of *Puttees*, or extra cesses, became very common during the *Peshwa's* Government ; they were frequently laid both on *Meerasdars* and *Oopurees*, or tenants-at-will.

Vide accompanying statement D.

77th. The principal of them are exhibited, in the accompanying statement. The whole of these cesses were not of course levied from all villages, though few villages were exempted from a part of them. The most exceptionable of them have been abolished since our acquisition of the territory, though many of the least obnoxious, which have been fixed by public authority, continue to be levied.

78th. The mode of assessing the land in the Mawuls ^{Mawuls of Poona} or hilly country to the westward of Poona differs from the practice observed in the eastern part of the Sooba. In the Nana Mawul the original rent of rice land appears to be uniformly the same, and to have been fixed at some former period by a Pahnee, which is an appraisement or conjectural estimate, or sometimes a measurement of the produce of the crops, the Government share of which was commuted for a money payment at a fixed conversion rate. The settlement is still made with the addition of the usual Puttees, or extra items of assessment, after the following manner, which resembles very closely the practice adopted in the Konkun, as described in my letter to Government, of the 21st November last :—

		Maunds.	Seers.
Original rate of payment per beegah		8	0
Babtee	Surdesmookhee ...	$\frac{1}{2}$	3
	Mahal Muzkoor ...	$\frac{1}{2}$	3
	Sahotra ...	$\frac{1}{2}$	0
	Huq Chowthace ...	$\frac{1}{2}$	0
	Desace ..	0	2 $\frac{1}{2}$
Total ..		10 $\frac{1}{2}$	

		Rs.	a.
Converted into money at the rate of			
24 Rupees per Khundee ..	...	12	11
Add Puttees or Extra Cesses, <i>Ghee Puttee</i> , at the rate of 1 $\frac{1}{2}$ Seer 8 Tanks, Price ...	...	0	12 $\frac{1}{2}$
<i>Ghulla Puttee</i> at the rate of 3 Rupees per candy is on 8 Maunds ...	...	1	3 $\frac{1}{2}$
<i>Sudder Bhet</i> at the rate of 3 $\frac{1}{2}$ per Maund, or 8 Maunds, is ...	...	0	6
Total per beegah, Rs....		15	1

Land in which Wheat and Bengal Gram are sown is called *Khuthanee*.

The returns of a beegah are as follows :—

		Maund.	Paelee.	Seers.
Original Share of Crop ...	...	1 $\frac{1}{2}$	0	0
Babtee in proportions above shown for rice land ...	...	$\frac{1}{2}$	1	3
Total Maunds ...	...	1 $\frac{1}{2}$	1	3

79th. The conversion price of the above varies with the nature of the crop, but in Nana Furnavees's time an average rate was adopted in the public accounts (Beras) of 40 rupees per candy, which would make the original :—

		Rs.	a.
Rent of the beegah so cultivated	...	3	4½
Add Puttoes—			
Ghee 3½ Tank price	... ..	0	1½
Ghulla Puttee	... ..	0	3
Total	...	3	9½

80th. The customary rates at which the different sorts of grain are converted into money, are as follows :—

Dhan, or Rice in the Husk—

Per Candy	...	Rs.	24
Chunne or Gram	...	„	45
Wheat	...	„	50
Musoora	...	„	40
Saltoo	...	„	25
Bullar	...	„	30

81st. In lands which are denominated *Wurkus Zymeen*, situated in the midst of rocks and ravines in the hills, are sown the inferior sorts of dry grain, such as *Raggee* and *Wurree*. The gross produce of the crop is merely estimated by the revenue officers, and a half or a third part of the whole being assumed as the Government share, it is commuted for a money payment at a rate which is established for each village. Besides this rent a small house tax and a tax on female buffaloes are levied. The house tax is taken at the rate of 1½ tukka (of which 3½ make a Rupee) for each house, a sum equivalent to 7½ annas; 2½ Tukkas, or 12½ annas per buffalo. Total extra tax, Rupee 1, Annas 4. The Patel, Chowgulla, Poojarce, Bramins, and Zumeendars are entitled by custom to some abatement in these extra cesses.

82nd. The Sir-Desmookhee is levied at 10 per cent. and the Sahotra at 6 per cent. on the money payments. In the Turuf of Powan Khora it is the custom to renew the Pahnee or inspection of cultivation every seven years, the accounts of which it is the province of the Desmpokh and Despandee to render. The differences which are to be found in the mode of settling with the Ryuts are not sufficiently great to need any explanation.

83rd. The lands held by the Bulloteedars or village officers, called *Eham Woolee*, are assessed like those of the Ryots, but two-thirds of the gross produce are left to them, and one-third taken as the Government share.

84th. In the Turufs of Powan Mawul and Undur Mawul the practice of paying a money rent, instead of a grain rent convertible into money, obtains. The amount of the Acen or original rent per candy, in which the accounts are kept, seems to be uniform, but the numerous Puttees which are added must tend to make it exceedingly indefinite.

85th. Some parts of the Mawuls are said to have been formerly under the Khot or village rent system of management, which is described in my letter above advert-
21st November 1821.

86th. After a Pahnee had been completed no alteration was made in the amount of the Government rent until a new Pahnee took place. The exaction, however, of the more extended system of farming whole purgunnas in Bajec Row's *seragu*, were incompatible with the existence of these small farmers, who have in consequence been excluded from the management for the last 20 or 25 years.

87th. The modes of fixing the assessment of the land are as various in the Ahmednuggur Collectorate as they are in Poona, but nearly similar. In many villages the Meerasdars, like those of Poona, pay one nominally uniform rate of rent, but in proportion as the land is bad or good, hold more or less of it. In other villages defined rates are established for each particular class, varying with its quality and situation. A Mukta or fixed rent in some places is also established for parcels of land without reference to any given rate per Beegah. Meerasdars occupying Baghaet land usually pay the Baghaet rates of assessment, although only the dry land rate may have originally been imposed; whereas in Poona the dry land rate more commonly obtains, even though it may have been subsequently cultivated as garden. Extra Puttees are levied in the same manner as in Poona.

Ahmednuggur.

Rate and classification of land

88th. Mr. Crawford, the Head Assistant at Nuggur, in a very good letter which accompanies the Collector's report, states that 100 villages in the Dindoree Purgunna formerly paid according to the *outh* or quantity of ground that could be tilled by 2 bullocks, that the rate of the assessment of the *outh* was 10, 15, or 20 Rupees, according to the quality of the soil; that the quantity contained in an outh was more or less about 20 Beegahs. Mr.
Outh system.

Crawford states that the land, after we got possession of the country, was taxed by Captain Briggs at a rate fixed with reference to former payments.

Khandesh.

80th. In many villages in Khandesh customary durs or rates are established, of which, as in other parts of the country, there is every diversity. The moondbundee or fixed rent for certain parcels of land is more prevalent than elsewhere.

Moondbundee.

Baghaet.

90th. The garden or Baghaet land in Khandesh is in general subject to the customary Baghaet rates found to prevail in each village. Very little Meeras land is to be found in the whole province. Lands watered by Nullahs or aqueducts are in some cases assessed according to the species of articles grown. In those villages where this practice obtains, it has probably owed its introduction to the necessity of having a rotation of crops, in order to prevent the impoverishment of the land. Hence lands first planted with sugarcane have usually for a succeeding crop, either wheat or oil plant (Hawaree Til.) In the third year Kumode Rice is usually sown, and it is not till the fourth year that sugarcane can with advantage be again cultivated. A succession of different crops is thus kept up, and the rent is collected, agreeably to the former usage of the village, according to the quality of the soil and the nature of the produce.

Extra Puttees.

91st. The extra Puttees or cesses do not appear materially to differ from those of other Collectorates in the Dekhan.

Outhbundee system

92nd. For the last 20 years the most common tenure in Khandesh is stated by Captain Briggs to have been the *Outhbundee* or engagement (already described) to pay a fixed sum for the use of each plough and pair of bullocks with which the owner might cultivate as much land as he could. Another was the *Tockabundee* or stated rent for each field, which is the moondbundee plan on a more minute scale, a certain field paying a given sum without reference to the number of Beegahs contained in it.

Dharwar.

Classification of land.

93rd. In my report to the late Commissioner, of the 25th September 1819, I explained the nature of the land tenures in Dharwar; and for a further particular account of them, I beg leave to refer to Mr. Thackeray's answers to queries and to his reports. All the lands are classed under the heads of Chalee, Kutgootka, Kundmukta, and Cowl land. These are allotted in due proportion of good bad, and indifferent, the highly, lowly, and moderately, assessed or rent-free land, to each Ryut, the distribution

being made according to custom by the Patels and Kool-kurtees, and the assessment fixed with reference partly to established rates, but partly also to the actual circumstances of the cultivator. This mode of tenure is universal in the Doab; the condition of it is, that the Ryut shall hold both the good and the bad, or relinquish both together. It is chiefly on the Chalee that all the additional cesses are imposed. It is, therefore, always taxed above its value. It seems to be entirely analogous to the *Vaita* in Guzerat, and the *Uppunum* of the Ceded Districts. The division into separate classes, of the land occupied by each ryut, owing to the arbitrary cesses that have been since imposed, has in process of time become almost nominal, since all traces of original assessment of the several parts have been completely confounded. A reference to a statement of certain parcels of lands held by particular Ryuts for the last 40 years, which is furnished by Mr. Thackeray, will exemplify this confusion.

94th. In reporting upon the cessions from the Ni-Sholapoor. zam in Sholapoor, Mr. Munro, the Acting Subordinate Collector, has shown much diligence and research; but the objects discussed being of a local nature, I do not forward his letter.

95th. The tables annexed to this report exhibit, I imagine, as much information as can be required in respect to the seasons of sowing and reaping the different articles of agricultural produce; it is, therefore, unnecessary to enlarge on the subject in this place. The early crops are called the Khurcef, and the latter the Rubbec harvest. Seasons of sowing, and reaping.

96th. Land that has for some time lain fallow, and is partially overgrown with brushwood, is everywhere allowed an exception from rent for one or two years, but if not overgrown, no abatement is required. Waste of long standing is given on Cowle for a period extending to 4, 5, or 8 years, subject for the first few years to a pepper-corn rent, increasing towards the close to the full assessment, according to the labour and expense that may be required to reclaim it. The conditions of the Cowle vary according as the land may have been long neglected, or recently under tillage, it being usually stipulated that the full rent and extra cesses shall be paid at the expiration of the fixed period; though in some cases the payment of the latter is postponed till long afterwards. The Istwa Cowle for Baghaet generally provides that the full assessment shall be paid up in 5 years. Cowls for waste and fallow lands.

Extension of
cows in Dhar-
war,

97th. In Dharwar it has been found expedient to extend the period of Cowles for waste, owing to the competition of the Jageordars for the labour of our ryats. The conditions being now as favourable at home as abroad, and great encouragement in the shape of advances of Tugawee being held out, a rapid extension of cultivation may be anticipated. It has already, as shown by Mr. Thackeray, been considerable, and would have been infinitely greater but for the prevalence of mortality, both amongst men and cattle. The Istawa Cowles have been hitherto given on a limited scale to ruined villages under the apprehension of the stock and labour of the more flourishing towns being drawn off too suddenly to waste, and thereby occasioning a loss of revenue; but the Collector's suggestion that the terms should now be rendered more liberal, may be adopted with advantage.

98th. It has not been usual in the Dekhan to use any compulsion to prevent the relinquishment of lands on the part of the Ryats, provided they perform the chief conditions of their Cowle, which is, that they shall leave the land cleared of jungle. At the end, however, of the Cowle an oopuree was never sure of retaining the occupancy. He was liable to be ousted at the Patel's discretion, whether it originated in motives of enmity, or a view to profit by giving the land to a higher bidder. The Oopuree had not the same interest as the Meerasdar in making the most of his land, and had consequently very little attachment to it. It was often too discouraged by the village officers from making any permanent improvements, lest he should obtain indirectly and without purchase the privileges and immunities of Meerasdar. In short, his tenure, particularly under the farming system, was exceedingly precarious, since its continuance depended almost entirely on the convenience and interest of the village managers; and if they did not frequently exercise these powers of ejection, their forbearance must not be ascribed to any regard to private rights, but the difficulty of procuring new tenants after expelling the old ones.

Actual rates of
Assessment.

99th. The prevalent rates of assessment may be stated, from the inquiries I have personally made during my late tour, to be as follows.

Poona.

100th. In the Poona Collectorate the highest rate per Beegah of dry land is Rs. 6. As. 12. The lowest rate per Beegah 6 Annas. The highest rate here shown appears, however, to be unusually exorbitant, and it may be concluded that the quantity of land occupied is really greater than is entered in the accounts.

Baghaet or garden does not pay at most above Rs. 6 As. 3 per Beegah. In the Mawuls Rs. 18 As. 3 is the highest rate per Beegah of land cultivated with Dhan or paddy.

The lowest rate is Rs. 9 As. 11 per Beegah.

101st. In Ahmedunggur the highest rent of dry land Ahmednuggur. that I have seen does not exceed 2 Rupees the Beegah, though it probably rises as high as 3 Rupees in the very best soil. The lowest rate per Beegah is 4 Annas.

Baghaet or garden from 9 Rupees per Beegah to as low a sum as Re 1 As. 2.

102nd. In Khandesh the best dry land produces 3 Khandesh Rupees 8 Annas per Beegah, the worst about 4 Annas.

Baghaet pays as high as 7 Rupees when watered by machinery from wells, and as low as Re. 1 As. 4.

When irrigated by natural streams or by aqueducts, it yields from Re. 1 As. 4 per Beegah to 20 Rupees.

When rent is taken according to the description of crop, it is usually as follows, for land watered from streams —

SUGARCANE.

1st Sort of land per beegah	Rs.	25
2nd ditto	"	20
3rd ditto	..	15

WHEAT, OIL-PLANT.

Indian Corn per Beegah.

1st Sort	.. .. .	Rs.	10
2nd ditto	... ..	"	8
3rd ditto	... ..	"	5

KUMODA RICE.

1st Land per beegah	... ..	Rs.	15
2nd ditto	... ..	"	12
3rd ditto	... ..	"	10

BRINJALS, PEPPER, PLANNAINS, &c.

1st Land	... ..	Rs.	10
2nd ditto	... ..	"	8
3rd ditto	... ..	"	5

In some few spots Sugarcane is said to pay as high as 70 Rupees, and Kumoda Rice 40 Rupees per Beegah.

In villages where the rent is fixed upon the land and not upon the crop, the rates vary, of course, according to situations and circumstances, as has been before described.

Dharwar.

103rd. In Dharwar the rate of dry land varies from 7 Rupees to 4 Annas per Beegah. This includes the very best of the rich black land, and all the diversities of mixed soil; Seven Rupees per Beegah is a very high rate, and is seldom paid without some lightly-assessed fields being held along with it.

Baghaet or garden plantation, watered by machinery from Wells, pays from 10 Rupees to 3 Rupees per Beegah, Baghaet watered by streams or aqueducts pays from 13 Rupees to 4 Rupees per Beegah.

Paddy land, watered solely by the monsoon rains, pays from 12 Rupees to 2 Rupees per Beegah.

Proportions of the gross produce to the Ryut and to Government.

104th. In respect to the proportion of the gross produce which is received by the Government, the share appropriated to the expense of cultivation, to the maintenance of the Ryut's family, and the profit remaining to him, the opinions, as stated in the answers to my interrogatories by the Collectors, are a good deal at variance with each other, so that it is not easy to come to a conclusion at all satisfactory. The proportions materially differ in different situations and circumstances, as the land is rich or poor. If rich and well situated for cultivation, the Ryut, after allowing for the expenses of cultivation, can pay one-half of the remainder without any sort of distress. If poor and unproductive, the payment of so large a share would not leave him sufficient for the maintenance of himself, his family, and his cattle.

105th. On a view of the whole, joined to my own inquiries, I should come to the following result:—I assume that a Ryut of middling circumstances keeps 4 bullocks and 2 ploughs,—that he holds 30 Beegahs of dry land, each Beegah yielding a gross produce of 144 seers of grain, or in the aggregate 4,320 seers; the average price of which may be at the rate of 48 seers the Rupee, which will give him a return of 90 Rupees, that he holds besides one Beegah of Baghaet land yielding sometimes two crops, sometimes one within the year, consisting of grain, sugarcane, or vegetables. The average of these will produce him 30 Rupees, which, added to the 90 Rupees,

gives a total of Rs. 120. The Sirkar share of the dry land crop, assuming a medium of the produce of black and mixed soil, would be 35 rupees, or about $\frac{2}{3}$ ths. Of the Baghaet, assuming an average produce derived from its cultivation by means of Wells, and of streams from rivers, the Government share would be 7 rupees, or about $\frac{1}{4}$ th; making a total Government share of Rs. 42, and leaving a balance to the Ryut of Rs. 78. From the Ryut's share he has to defray the following expenses, viz :—

A share of the prime cost of his 4 bullocks valued at 100 rupees. These bullocks are estimated to be serviceable for 8 years, so that the annual proportion of the cost will be 12 8 0

The cost of his ploughs and the hire of a labourer occasionally to help him 8 0 0

Seed for his dry land and his Baghaet 9 8 0

Fees of district and village officers and his quota of village charities... .. 6 0 0

36 0 0

For the support of the Ryut's family the following charges must be incurred :—

Maintenance

Grain for subsistence, at the rate of 4 seers daily, besides the Breads of grain which he daily eats out of the crop when it comes to maturity 22 0 0

Clothes for himself and family, including a blanket or two 15 0 0

Sundry expenses at the rate of half a rupee per mensem 6 0 0

Total 79 0 0

From the above expenses we may, however, deduct 7 rupees gained by the Ryut over and above the produce of his crops by the sale of ghee, milk, sheep, manure, buffalo, calves, and sometimes poultry. He also makes something by hiring himself occasionally as a labourer when not employed in his own fields, or letting out his carts and bullocks; and in cotton countries he makes something by the labour of his women, who spin thread. Taking credit for the above profits his net ex-

Profit.

penses and the maintenance of his family will be about 72 rupees, which deducted from 78, his share of gross produce above shown, leaves a profit of 6 Rupees, after paying his rent and all charges.

Reducing this amount to the scale of 100, it will stand as follows :—

Gross produce	...	...	...	...	100
					<hr/>
The Sirkar's share is	...	...	...	...	35
The Ryut's share is...	...	...	...	...	65
					<hr/>
					100
					<hr/>

Of the Ryut's share there goes to fees, village officers, and to expenso of cultivation	...	30
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To the maintenance of his family, estimated at 6 persons	30
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Saved, after paying his agricultural stock and maintaining his family	5
				<hr/>
				65
				<hr/>

Distrain of property.

106th. All the Collectors agree in stating that distrain of a Ryut's property has very rarely been resorted to for the realization of the Revenue, and that their cattle, ploughs, and implements of husbandry are never sold for this purpose. As long as a judicious lenity is thus exercised, and free access allowed to the Ryuts to complain to the Collectors of any extra assessment, the burthens upon them can never press so heavily as to occasion permanent distress to them, or a defalcation of Revenue to the Government.

On Meeras in the Dekhan.

Meeras.

107th. The existence of *wuttun*, or as it is more commonly called by us *meeras*, is very general throughout the whole of that part of the conquered territory which extends from the Kisna to the range of Ghauts that divide Gungteroo from Khandesh. It is not easy to ascertain the period of its first institution, nor can we with any certainty decide that its origin in its present form is referrible to

Period and origin doubtful.

a very remote era. Traces of it may often be discovered in accounts of upwards of 150 years' standing; and even where it is not now to be found, the tradition of the inhabitants lead us to believe that it once existed. Waste of many years' standing frequently bears the name of its former occupants, who are supposed to have been hereditary tenants. This circumstance, however, alone would afford little proof that the land had been held on Meeras tenure, since in all parts of India particular fields assume the names of their old cultivators. As we find the tenure, however, very generally recognized for a long course of years, and all the incidents of it well understood, we may fairly give it credit for considerable antiquity, without going the length of referring it back to patriarchal times, when right and convenience went hand in hand, and labour conferred a title to property in land lying in common on the first cultivator who cleared and improved it.

108th. This was doubtless the original foundation of landed property. But subsequent conquest and the revolutions of centuries must often have caused it to change hands, and confounded all original titles. Hence, property in the soil became at length vested in the Sovereign power; but as the State could derive no benefit from land till it had acquired a value through labour, an enlightened ruler would see the advantage of allowing the labourer to enjoy a permanent interest, without which there could be no incentive to improve it. To this sense of mutual interest between the Government and the Peasant we may ascribe the revival of landed property rather than to any positive institution of it, which we may search for in vain in the history of Indian Government.

Foundation of
Landed property.

109th. Of late years the Mookuddums or heads of villages in the Dekhan appear to have very commonly exercised the privilege of granting appropriations of lands upon Meeras tenure, and of taking from the grantee a fee, the amount of which varied with the fertility of the soil and the facilities it possessed of being improved. Thus, for lands in which wells might be dug, or water-courses introduced, it was not unusual to receive a payment at the rate of $2\frac{1}{2}$ rupees per Beegah, and for land not having these advantages one rupee per Beegah was the customary consideration or "*primer seisin*," on the delivery of which a *Meeras Puttur* or hereditary lease was granted. Few ancient deeds of this sort are now to be found, but many of recent date are extant in most villages. The tenor of these docu-

Grants of Meeras
by Village
Officers.

Meeras Puttur.

ments invariably runs that the possession is conferred from generation to generation as long as the grantee, or his heirs, shall continue to pay the *Government assessment according to the established usage of the Village.*

110th. These deeds are not always drawn up with much precision or uniformity in point of language; but they are seldom deficient in any of the formalities of evidence necessary to give them validity, the signatures of the managers of the village being affixed, and all the *Baru Bullotee*, or village officers, being subscribing witnesses. Each member receives at the time a *Sir Pao* or present from the new *Meerasdar* proportionate to his supposed circumstances.

Long possession
sometimes con-
fers *Meeras* right.

111th. The acquisition, however, of *Meeras* is sometimes made without the observance of these ceremonies, or the exaction of any pecuniary fees. Very long-continued possession and regular uninterrupted payment of the same rate of assessment, without any formal grant, seem occasionally to have given a title not only to hereditary possession, but to all the privileges of a *Meerasdar*.

Hindoo Law of
Meeras.

112th. In the commentaries of Hindoo Law it is said that land can be conveyed by the formal assent of the town's people, but it is also declared that the permission of the King, if not his express assignation, is necessary to give validity to the alienation. This rule seems to be recognized by most Hindoo Law authorities, and it would, in my opinion, be superfluous to cite facts to prove that it is the established usage. It is obvious, indeed, from the joint nature of the property, in which the Government and the *Ryut* possess a co-existent right, the Government to receive its revenue, the *Ryut* to enjoy the produce, that it cannot be alienated without the State's leave. The fees or fines, therefore, taken by the *Mookuddums* are, strictly speaking, public property, and not private perquisites; and except in cases where they are clandestinely appropriated, they are always laid out in the improvement of the village, the repair of the temple, or the public *Choultry* for travellers, but not unfrequently in making up the defalcations of village rent, and in propitiating the favour of the Government officers. The fees were seldom brought directly to the public account, though the *Kumavishdar*, or the Government itself sometimes received in the shape of a *Sir Pao* a share of the amount.

The sanction of
the Prince requi-
site.

113th. The formal confirmation of such alienations by the superior public officers is perhaps sufficient to establish that the *Mookuddums* alone do not possess an

exclusive authority to dispose of lands in perpetuity, but it has often been seen that the high demands of Government could not be satisfied without a connivance at such alienations. This reason, indeed, for making them is often specified in the Meeras Putturs, and the circumstance not only accounts for the frequent toleration of the practice, but for the fact of Government having frequently waved its right of interference when on the point of exercising it, an incident which is adverted to by the Collector of Poona in his discussion of this topic.

The authority of the Mookudums alone insufficient.

114th. A Ryut having once acquired the hereditary right of occupancy is, together with his heirs, entitled to hold it in perpetuity, or to dispose of it by sale, gift, or mortgage, and according to the usage of the Dekhan, without previously obtaining the permission of the Government. In practice here there appears, therefore, to have been exercised a greater latitude than is strictly allowed by Hindoo Law, which, according to Mr. Ellies's able exposition of it, would prohibit the sale except by the King's consent. Government has sometimes interfered, but it is not usual, since its revenue is not affected by these alienations. The purchaser takes the Meeras subject to the discharge of the public dues which must be paid according to the village rate, whether the land be cultivated or lie fallow;—no remissions being allowed, except in cases of great failure of crops, or other serious calamity.

Incidents of Meeras as appertaining to the Meerasdar and to Government.

Latitude of disposal exercised in practice.

115th. A Meerasdar, unable himself to till his land, endeavours to let it to some of his co-partners or relations, either for a money-rent or a share of produce. If the latter, the proprietor's share may be about one-half when the land is of the best quality; but if it be of a middling sort, the rent does not exceed a third or a fourth of the gross produce. Much will depend on the state of the land, and the expense and labour required to cultivate it. The Meerasdar continues to be responsible for the Government dues as long as he is present, and he retains his right entire over the land, from which he is not liable to be ousted from the circumstance of his not having himself cultivated it. A Meerasdar, however, may usually be considered both landlord and farmer, for as the land tax is commonly so high as to absorb all the landlord's rent, little surplus of profit is left, unless the cultivation of the land be undertaken by the Meerasdar himself. In the event of his letting his land and emigrating, the person cultivating the land will be expected to discharge the public assessment, if there be no other

Meeras land may be let.

A Meerasdar is usually both landlord and farmer.

Meeras land is usually let at a reduced rate, because it will seldom produce so much in the hands of a Tenant as in those of the Owner.

means of realizing it. In point of assessment the Meerasdar has usually little to boast of over the Oopuree; so high indeed for the most part is the money-rent that, if Meeras land be relinquished, it is often cultivated by an Oopuree, either at a reduced rent or on Cowle for a given term of years; and is seldom, or ever, let on terms exceeding the Meeras rate. The reason partly is, that to a tenant-at-will it does not yield so large a crop, because he does not bestow the same pains in manuring and improving it, from his not being assured of continuing in the occupancy. Whereas the owner himself is prompted by his interest to give a much more industrious attention to its culture, and to the means of augmenting his returns. Hence the produce from a given quantity of improved Meeras land in the possession of a Meerasdar is often found to be 25 per cent. greater than when it falls into the hands of a temporary occupant.

Fluctuation of rent.

116th. The rent of a landed estate in England has been computed at about $\frac{1}{3}$ rd of the gross produce. It is generally a rent certain; but when by temporary causes it has been raised to an artificial height, as we have lately seen in England, it is liable to great fluctuation. Here the Government share of Meeras is supposed to have been fixed originally at one-half, but the proportion becomes smaller according as the land has been subsequently fertilized. Punctuality of payment, owing to the uncertainty of seasons, is less to be depended upon than in England; the rent ought, therefore, to be higher. The Government share of the produce from land held by tenants-at-will is roundly estimated at the same proportion as that of Meerasdars, but it is usually much smaller, for the Oopuree having but a precarious interest, must be compensated by a higher immediate profit. The profits of Oopurees in some places have indeed been found so large as to tempt Meerasdars to throw up their Wuttuns and to cultivate waste land on Cowle. This of course is not allowed, except on condition of their continuing to pay the public revenue due from their Meeras. Were, however, the assessment of waste lands properly regulated by survey, there would be no great temptation to prefer waste to cultivated land—a preference which, if it prevailed to any extent, might reduce the public revenue, and diminish the capital stock of the country.

Government share of Meeras land greater than an Oopuree.

Attachment of Meerasdars to their land.

117th. Though temporary causes may for a time induce a Meerasdar to abandon his Meeras, he is so attached to it that he seldom alienates it but from extreme necessity. If from insolvency he is obliged to throw it up,

he will still have great forbearance shown to him, and will be considered entitled to reclaim the possession on the expiration of any temporary lease to another person, if he returns within a reasonable period. But if from long absence it shall have been formally granted on Meeras tenure to another, that person will not be liable to ejection. The right, however, to Meeras is not forfeited but by long dereliction, and a considerable time is required by prescription to constitute an absolute divestiture. Some people go so far as to maintain that emigrant Meerasdars have a right to claim their Wuttuns if they return within a century, provided they discharge all expenses incurred during their absence. The difficulty of determining what may have been the profits, expenses, and losses for a long course of years must usually, it may be supposed, prove an almost insurmountable bar to the land being restored to the former owners.

Forbearance shown to Meerasdars and privilege of emigrants to reclaim their lands if not actually granted in Meeras to another.

118th. The right of Government to dispose of Meeras after long absence of the Meerasdar does not seem to be disputed. A Meerasdar declining to sow his field, or to pay the public revenue on it, may be compelled to give in a written deed of renunciation. Without this check the rights of Government on the Meeras would often be compromised by the contumacy or inability of the holder. Meeras is forfeited like all property by treason or rebellion, but a provision is usually made for the family. Government sometimes assigned its interest in Meeras land in Enam to individuals, but this alienation in nowise affected the right of the Meerasdar.

Rights of Government over Meeras land.

119th. The revival of long dormant claims to Meeras relinquished would be so inconvenient that some period ought perhaps to be limited, beyond which they should not be cognizable.

120th. Meeras by the Hindoo Laws of succession must often be split up into very minute shares, and the only limit to so inconvenient a partition is when the share becomes so small as to be no longer divisible. The evil at a certain point, therefore, corrects itself. The members separate as Esau did, "when he went into the land of Mountseir from the face of his brother Jacob, the land of Canaan being no longer able to bear them."

Partition of Meeras.

Gen. 36. 6.

• 121st. Meeras, though divided, often remains entered in the name of the original possessor. This, I believe, is the case in the *Jutha* or federative system, which is well described by Captain Robertson in his answers to my queries. Each *Jutha* forms a sort of clanship, and on the decease of any one belonging to it without heirs,

Jutha system.

his share devolves to the nearest of kin, who is held responsible for the public rent of it, and on his failure the whole Jutha or clan is considered answerable. A substantial Ryut often occupies the shares that have fallen into the surviving stock of many of his relatives. In this case he is expected to provide for the maintenance of the widows or infants of the deceased incumbents. Even though the surviving members of the clan are too poor to admit of their cultivating the lapsed shares of those who have become extinct, they still cling to them with some tenacity, and seldom alienate the Meeras right, except in case of urgent necessity. If utterly incapable of occupying them, the officers of Government interfere in procuring their cultivation by Oopurees or strangers, but this is only done when no other resource is left for preventing the loss which Government would otherwise sustain from their lying fallow. Whenever the corporate body of the Meerasdars can conveniently be made answerable, this interference is dispensed with.

Sale of Meeras.

122nd. The sale of Meeras 'land' when it does occur, does not fetch much money, except where it has been greatly improved. The circumstance of its being so little a marketable commodity, notwithstanding the many advantages of the tenure, proves that the assessment is usually so high as to leave but a small residue to the proprietor.

Value of Meeras.

123rd. Captain Grant and Captain Pottinger compute that it is worth from 5 to 7 years' purchase. My inquiries lead me to think it does not average more than 2 or 3, but any considerable expenses that may have been recently incurred in improving the estate are sometimes reimbursed by the purchaser over and above the amount of the sale. If the sale of Meeras is so unproductive, it may be supposed that little can be raised upon it by mortgage. Land yielding 200 rupees of gross produce can seldom be mortgaged for more than 100. The mortgagee in this case pays the public dues on the land, which is redeemable on the liquidation of the debt, with such interest as may have been mutually stipulated.

Value of Meeras has not increased under our Government because the Oopuree tenure is now nearly as good.

124th. The value of Meeras is said not to have increased since the accession of our Government. It is perhaps less a saleable property than it was, because land not Meeras is now to be had on terms somewhat cheaper, with security almost equally good that the occupant will be allowed to continue in undisturbed possession. That the competition for Meeras should be diminished is, therefore, not surprising. The extortions of the Revenue

farmers under the Peshwa threatened to confound the Meerasdar with the Oopuree. The moderation of our Government bids fair to produce the same effect in a different way, by making the tenancy of the Oopuree nearly as valuable as the hereditary occupancy of the Meerasdar.

125th. A Meerasdar possesses several privileges. In the Mawul or hill districts in the Syadree range, he is exempted from the tax paid by other classes on marriages called *Luggun Takka*, also from the *Pat Dan*, a sort of dispensation fee on marrying a widow, or a wife that has been repudiated. He pays no house tax, unless he has more than one dwelling. He is exempted from the buffalo tax for one buffalo, and from the payment of the *Danka*, a fee levied on performing certain ceremonies of singing and rejoicing at the celebration of weddings or betrothings. He has a voice in all the Village councils, has a right of pasture on the Village commons, can build a house and dispose of it by sale, which an Oopuree is not always allowed to do. On the contrary, if the Oopuree leaves the village, his house becomes the property of the township.

Privileges of Meerasdars.

126th. In the Eastern districts his privileges are nearly the same, with some additional marks of consideration. He and his wife are entitled to precedence before an Oopuree in all invitations to marriages or dinners, and in receiving Betel or taking leave, or on other occasions of ceremony. He is also exempted from the payment of fees to the Patel under the head of Googree and Pal Bhara. He can also form a respectable connexion by marriage, which an Oopuree can rarely do.

127th. From this enumeration it will be seen, that though the land tax paid by the Meerasdars is ordinarily as high as that of the Oopuree, and sometimes higher, yet his privileges and immunities are such as to render his situation much more eligible than that of the latter. He acquires, as it were, a settlement, and becomes a freeholder in his village, and by that means attains to a degree of personal consequence which places him far above the level of the tenant-at-will, who holds on annual lease renewable, or on Cowle, for a short term of years. The one is a free, the other a base tenure. The Meerasdar not being liable to discretionary ejection by the village officers, is often animated to exertion by the certainty of enjoying the fruits of his industry. He can confidently undertake expensive improvements, by making wells, constructing machinery for raising water, or by means of

Superior advantages of Meerasdars compared with Oopurees.

new channels from Nullahs or rivers can insure to himself constant sources of irrigation. He can also substitute the more valuable species of product for the coarser sorts with which the land was originally cultivated.

Participation of
Government in
improvements of
Meerasdars.

Vide letter to
Capt. Robertson,
marked E.

128th. These are all manifest advantages which have occasioned the gradual extension of Meeras property wherever it has once been introduced, and its progress has not been arrested by the exactions of the ruling authority. The profits of improving Meeras have not, however, in all parts of the country been left exclusively to the Meerasdar. It is the custom for the Government in some places to participate under particular circumstances. If the Meerasdar convert dry land into garden or wet cultivation by digging wells, he is made to contribute an additional tax of 4 or 5 rupees for each well, or to pay the garden or plantation instead of the dry land rate of assessment. In general, however, the original rate of assessment is confined without any addition. The practice of levying an additional cess tends to discourage improvements, and I have therefore deemed it politic to forbid its introduction wherever it is not already established by custom. Where it is usual to levy increased rates on dry land being converted into garden or paddy cultivation, the usage is continued. When, however, the expenses are likely to be great, the Meerasdar, before commencing the improvements, obtains a Cowle for a long period, sometimes extending to 12 years, till the expiration of which time it is stipulated that he shall continue to pay only the dry land rate of assessment.

Taxes on Meerasdars.
Meeras Puttur.

129th. In some few instances I have heard that the Baghaet rate has been imposed on dry lands thus improved, in places where the augmentation was contrary to usage; but this being an unpopular, if not an unjust measure, its recurrence will, if possible, be prevented.

130th. It has not been unusual in some parts of the country to levy once in three years what is called a *Meeras Puttur* from the Meerasdars. A house tax is sometimes also taken from them, but this of rare occurrence. The exaction of the Meeras Puttur may be considered, I think, originally to have been an encroachment on the part of the Government, probably to make up village balances, but it has now become justifiable on the score of long prescription. One of the great defects of the Meeras tenure is, that the Meeras Puttur very rarely shows what the Ryut has to pay, nor at all correctly what extent of ground he holds. Nothing can be more indefinite than the usual wording of these documents. In regard to the rate of payment, the most important particular, there is

seldom any mention except what is contained in a Paragraph, loosely setting forth, that the Meerasdar is to pay the *customary rates*; but as they have been always fluctuating, what are customary, is left too much to the discretion of the local authority to decide. There are some few exceptions to this observation in cases of abatement granted by the township as a specific indulgence to individuals, the community agreeing to make good the deficiency in the standard Government assessment.

Indefinite wordings of Meeras Puttura.

131st. In Poona the proportion of Meerasdars to Oopurees, or tenants-at-will, if we include Patels and other Wuttundars, may be about three to one. In Satara it is reckoned, there are about 2 Meerasdars to one Oopuree. In Ahmednuggur the numbers of Meerasdars and Oopurees is computed to be nearly equal. These estimates, however, do not give the proportion of Meeras to Oopuree land, which cannot be ascertained with any sort of accuracy without a revenue survey.

Proportion of Meerasdars to Oopurees.

132nd. In Khandesh there are few Meerasdars, except a small number in a few Mohals which are said to have formed a part of Mullik Umbur's Government. The little Meeras there is, can hardly be said to possess the properties of this tenure, as it has not been customary to sell, or purchase it. Captain Briggs seems to be of opinion that the Meeras tenure has generally ceased to exist since the Moohummedan conquest in 1306. Ryuts, however, who have long held land are nearly on the footing of Meerasdars, inasmuch as it is not customary to dispossess them of the occupancy. Of old hereditary Ryuts compared with temporary tenants the proportion may be as 6 to 10. Lands in which this sort of right of occupancy is obtained by long possession are considered divisible amongst the members of families, but the principle of exacting a fixed rent is not observed, the poverty of the people rendering occasional abatement indispensably necessary.

Meeras in Khandesh.

133rd. In the Ahmednuggur Collectorate the observances in respect to Meeras are nearly similar to those of other collectorates. To the north, beyond the Godaveree, and to the north-east of the hills which divide the high land of Nuggur from the low land of Seogam, the existence of Meeras right becomes less general, and the difference between it and the Oopuree tenure more faint and indistinct. In the Patoda Districts of Gungturee the right is so far impaired that the practice of buying and selling Meeras has become obsolete. In the event of poverty on the part of the Ryut, or in the

Meeras in Ahmednuggur.

case of his leaving his land unploughed, he is allowed a partial or total remission of the rent. Indeed, throughout Ahmednuggur, the principle on which the dues of Government from Meeras are considered payable under all circumstances, whether the land be cultivated or not, appears to have been from long disuse in a considerable degree lost sight of. I have in consequence deemed it necessary to recall it to the Collector's recollection, on a late occasion, when remissions were recommended to a village of which the land is chiefly Meeras very lightly assessed, and the cultivators generally substantial, and on which the profits of the cultivators in former season had been considerable.

Priority of right of purchase enjoyed by the relatives of Meerasdars.

134th. In the Akola Purgunna of Ahmednuggur, and probably in many other places, the custom prevails of reserving to the relatives of a Meerasdar who wishes to sell his Wuttun, the first option of being the purchaser. On their declining to buy, the preference is given to the Patels, and after them the principal Meerasdars have a priority of claim before the Meeras can be disposed of to an inhabitant of an adjoining village, or to a stranger. This is a limitation of the right of alienating this sort of property, which, without impairing its value, is attended with the good effect of maintaining an unity of interests amongst the members of the village community, and the custom therefore ought not, in my opinion, to be interfered with.

Meeras does not exist in the Southern Marhatta Country, nor in Beejapoor, but is found about Sholapoor.

135th. In the Southern Marhatta Country Meeras does not exist at all, even in those parts of the country which have been most free from oppression. Nor is it found in any part of the Beejapoor District. If it ever did exist, it has been so entirely extirpated by the over-assessment of the Beejapoor sovereigns, and subsequent exactions of the Moghul Omras, that neither the memory nor the record of it is extant. Permanent occupancy is, however, recognized, but no instances of the sale of land are to be met with. It is too highly taxed to be an object of purchase, when plenty of waste is to be had for nothing. Further north towards Sholapoor we again discover Meeras or private property on the same footing as in Sattara and Ahmednuggur. As we proceed, however, to the eastward, on the Nizam's frontier, we lose in a great degree the trace of Meeras right, which has probably been obliterated by the iron hand of the later Moghul Governors.

Meeras in Sattara.

136th. The privileges of Meeras in Sattara are the same as in other parts of the Dekhan; no control is ex-

exercised over it, except that of collecting the revenue due from it, nor is any coercion necessary to compel people to cultivate it. If a Meerasdar remains in the village, and permits his field to lie waste, the other Meerasdars oblige him to pay his rent, lest it should fall upon themselves.

137th. The Collector of Poona makes several good observations on the subject of Meeras in his letter of the 1st May 1820, which has been already submitted to Government. He also discusses the subject at some length in his answers to the revenue queries. Much light is thrown on the subject, though his definition of the tenure is not perhaps strictly accurate. It is not an absolute allodial property in the soil which the Meerasdar possesses, but a right of permanent occupancy, a property in usufruct, held on the condition of paying to the State a share of the produce. The Collector thinks that the institution of Meeras was antecedent to the Musulman conquest of the country, but he does not adduce any proof of this remote antiquity. The Government rent he estimates to have been fixed, agreeably to the law of Munnoo, at not much more or less than a sixth of the produce, but I am unable to discover the data on which this conjecture is founded. Meeras in Poona.

138th. That the sovereign was proprietor of the soil is distinctly expressed in Munnoo in various places, particularly where it is stated that he would punish the cultivator for injuring the land, or failing to sow it in due season. This point is perhaps undisputed, except by Colonel Wilks and Anquetil Du Perron. Had the ruling authority not possessed this power, public embarrassment must often have followed, since the resources of the State depended almost entirely upon its land revenue. That the right resided in the Ryut as long as he paid the Government rent, is equally certain. What was the proportion to be rendered, seems never to have been fixed with any precision. It answers little purpose to go back to the Laws of Munnoo to prove that Government at that epoch took only $\frac{1}{6}$ th. It only proves, after all, that the necessities of Government were not then so great as they have subsequently been, or perhaps with more probability that the state of husbandry was then so imperfect that no more could be exacted compatibly with the existence of the cultivator. The vague way in which the Law is stated, left it to the King to take what he liked. The value, therefore, of property depended much upon the character of the ruling power. Rights of the sovereign and of the Ryut in the soil.

In times of necessity he could take a fourth, but as it was quite discretionary with him to determine with respect to the urgency of the occasion, the amount of the demand must have been always uncertain.

Jutha system
restored by Capt.
Robertson.

139th. Captain Robertson's description of the Jutha system, already adverted to, is particularly worthy of attention. It appears to have been founded on a responsibility, joint and several, which is alike beneficial to the Members and to Government, inasmuch as it operates on the one hand as a stimulus to industry, and leads to an equal distribution of the burthens of the village, whilst on the other it conduces to the security of the public revenue. The payment of the public dues was of necessity, however, partially remitted in cases of great misfortune when the circumstances of the Ryuts did not admit of its rigid realization. Captain Robertson has very judiciously endeavoured to restore the Jutha system to its pristine vigour, and his measures appear to be considerate.

Precautions re-
quisite in acting
on the Jutha sys-
tem.

140th. The Juthas must not be too suddenly or rigidly made responsible for waste, lest distress should ensue. The principle of the collective liability, when acted upon with moderation, furnishes, in my opinion, an incentive to industry and a security against default; the capability, however, of the clans must be kept in view. When lands are waste, it is not sufficient to tell the resident tenants that they are answerable. The Mamulutdar must go to the village and ascertain the cause, and, if there be good reason, specially fix the responsibility on the particular parties to whom it attaches, or at least as much of it as can be borne, without aggravating the evil. If waste land be included in the settlement without this caution, increased embarrassment will be the necessary result at no distant period. Petty losses only can be made good by the collective body. Considerable general failures must be met by suitable remissions.

141st. The Collector thinks that a Ryutwar settlement with each Meerasdar, for such part only of his land as he actually cultivates, is calculated to relieve from responsibility each Jutha, and the whole of the Juthas as a body corporate; but should a Meerasdar fail to pay, I can perceive no reason why the Juthas should be exonerated.

Under Tenants
of Meerasdars.

142nd. In regard to the under-tenants of Meerasdars, who, Captain Robertson thinks, may be brought too much forward by the individual settlement, it may be observed that we have nothing whatever to do with them, except upon the utter failure of the Meerasdar to pay his rent;

when the Government will of course, as a last resource, have a hold upon the terre-tenant for its share of the produce.

143rd. The Collector is very properly an advocate for preserving the rights of Meerasdars, a line of policy which he strenuously recommends in several places; but as no body, I trust, has ever thought of invading their rights, the discussion of the question at any length would be superfluous. Whether the Ryut has acquired his Meeras land by purchase, by grant, or by long possession, affording a prescriptive title, it is the interest of Government to confirm him in it, provided he be a good tenant who regularly pays his rent. If a bad tenant, it is equally for the interest of Government that he should be permitted to sell his usufructuary right to a more punctual and substantial cultivator, since Government cannot make so much of it by any other means at its disposal. All that now remains to be done is to fix the right by defining the annual payment that is to be rendered for it. This being hitherto indefinite, has left Government virtually possessed of the power of annihilating the Meeras right by enhancing the assessment, a prerogative which, Captain Robertson says, it has exercised for the last 30 or 40 years. The exercise of this mischievous discretion in future can only, I think, be effectually prevented by a survey, which shall record what the assessment shall be.

Advantages to Government of preserving the rights of Meerasdars.

144th. Captain Robertson having admitted the allodial right of the Prince in the soil, seems also disposed to recognize a concurrent right in the villagers to sell unoccupied land, called Ghutkool Meeras, or land that has lapsed from the death or absence of Meerasdars. The right of Government to dispose of Ghutkool land not being disputed, the right of the corporation to do so, too, seems to be incompatible with it, and the admission of their right would lead to many inconveniences, because these alienations have been connived at, or even occasionally sanctioned, it is not hence to be inferred, that the heads of villages are the proprietors of land so relinquished, and can dispose of it *ad-libitum* for a valuable consideration. As long as the maximum rent of a village, whether Kumal or Tunkha, was paid, Government evidently cared not what became of the land. Were this standard now payable without variation, Government might still, with advantage, give up its title to the waste lands, and allow them to be sold or given away. But as we levy no standard Kumal or Tunkha assessment by

Concurrent right of the villagers to sell unoccupied Meeras land, as asserted by some, questioned.

Note.—The same right is recognized by Captain Pottinger.

whole villages, but on the contrary make deductions, according as cultivation is extended or diminished, it would be unwise to allow the undoubted right of Government to be thus compromised. It is the interest of the State to render the Meeras tenure as general as possible, and with certain limitations the village officers may be permitted to promote its establishment; but it may be doubted whether the unqualified admission of the pretended right of the villagers to confer it would not be a bar to its extension.

145th. It appears that though long possession has sometimes been allowed to constitute a title, it has not always been acquired by upwards of half a century of uninterrupted occupancy. The circumstance is partly to be ascribed to the jealousy of the Patels, springing out of this usurped power of levying a fine, without which they have been unwilling to confirm the Ryut as a proprietor or freeholder.*

—Right of villagers to sell land ought not to be admitted.

146th. I have been thus particular in dwelling upon this subject, in order to prevent any conclusion being drawn, that toleration of the sale of village land by the villagers has grown into an abstract right to sell, which is inconsistent with the admitted paramount superiority of the Government. Whilst the village community, as I have shown, was responsible for a fixed sum under a Mouzawar settlement, no body inquired how it was raised. That responsibility in a great degree ceasing after the introduction of the Ryutwar settlement, Government must of course secure its own rights, and see that they are not now alienated. The privilege of selling, Captain Robertson states, in a subsequent part of his answer to the queries, probably depended upon the payment of a Tunkha or Kumal rental. I think I have sufficiently shown that this was certainly the case beyond all question.

Abuses in disposing of land.

147th. In the 77th and some following paras. the malversation that attends the disposal of waste land on Cowle by his revenue officers is described by the Collector of Poona. They all tend to prove the necessity of a thorough

* Note.—These grants by Patels are something like those described by Blackstone, where he says: "These inferior Lords began to carve out and grant to others still more minute estates to be held as of themselves, and were so proceeding downwards *in infinitum*; till the Superior Lords observed that by this method of sub-infeudation they lost all their feudal profits of wardships, marriages, and escheats, which fell into the hands of these meaner or middle lords who were the immediate superiors of the *Terretenant*, or him who occupied the land." This led to provisions by which these sub-infeudations were rendered subject to the King's prerogative.

inquiry into local peculiarities by means of a topographical survey of the lands. Cowles may then be safely granted, and if common vigilance be observed by the Collector, they cannot be abused. If indiscriminately given, without reference to the nature of the soil, and the period during which it has been waste, they will rest upon a very unstable foundation. If given at too high a rate, they must lead to failure on the part of speculating farmers. If at too low a one, they will occasion the abandonment of cultivated land by drawing too large a portion of agricultural stock to waste.

148th. I have already recommended that a revenue survey should be instituted, and if a Ryutwar settlement is still to be pursued, I venture strongly to urge the necessity of it. The Collector of Poona, the Political Agent at Satara, and the Principal Collector at Dharwar, have brought forward several arguments in favour of the measure to which I beg leave to refer.* Without it I fear the fluctuation in the rate of the assessment of land may prove very prejudicial to the Ryuts, whose rents from not being defined by any authentic accounts, are liable to be raised or lowered by an arbitrary standard at the discretion of the local officers, who, owing to inexperience, and sometimes to misinformation, make sudden innovations, from which either injustice to individuals, or an uncalled-for sacrifice of revenue is almost sure to result.

A revenue survey recommended.

149th. A survey must always be the ground-work of a proper Ryutwar settlement. Without it the Ryuts are in a manner abandoned to the discretion of the village and district officers—a discretion which, we know, is always abused. An equitable apportionment of the assessment of districts possessing various capabilities can never be made by any Collector from the present imperfect materials, with any sort of certainty, that it may not contain gross errors. When the value of every field is fixed, and the accounts methodized, any Collector of the most moderate capacity may make the settlement, and all intricate and perplexing scrutinies hereafter are rendered unnecessary. A survey affords the means in many cases of re-establishing genuine rights where they have been infringed, and of giving to others an acknowledged form, substance, and value, which they can hardly be said to possess when the demands of Government are left unlimited.

150th. Nobody, however, can be more convinced

* *Vide* answers to queries and revenue letters.

than I am, of the impolicy of attempting a survey assessment in a crude and hasty manner—nothing could be attended with more mischievous results, and unless able revenue officers can be found to dedicate their time for some years to a general superintendence of such a survey settlement, it had better not be undertaken. The want of a survey is, however, I think, sufficiently evident from the account I have already given of the general destruction of all accurate records of villages, which often compels the Collector to make his settlement at a mere venture. In this predicament, the risk of mistakes can only be diminished by keeping on the side of moderation, by means of which, if the country does not improve, it is to be hoped it will not retrograde. The rights of the Ryuts can never, however, be safe from infringement, whilst they remain, as they are, so ill-defined. Their best security is to be found in their strong attachment to established usage, which, though it may induce submission to petty oppression, will prompt them to cry out against any great grievances.

151st. All surveys of land in course of time must become in some degree unequal, as cultivation is improved or neglected, or as time has confounded old landmarks. These inequalities have, from time under the Native Government, been corrected by now survey valuations, conducted with more or less skill, according to the ability of the rulers. That they are indispensable to a good fiscal administration in countries where all original rights have been trampled upon, and the record of them is obliterated, is, perhaps, sufficiently proved by experience. In such a state of things it is impossible to know when you are in the old track, or when you are deviating from the middle and safe course, until you discover the error, and the mischief is irreparable. The plan adopted by Mr. Thackeray, of commencing a survey and assessment of one Purgunna under his own immediate inspection, cannot, I think, be too strongly recommended. By instituting it in a Talook where the assessment is already high, a reduction might be made which would render the measure of a general survey hereafter popular, and would greatly facilitate its completion.

152nd. The suggestion of the Collector of Poona, that a European officer should conduct the revenue survey, if it is ever instituted, is worthy of consideration. It will doubtless be completed with accuracy in proportion as it is closely superintended. The main part of the work must necessarily, however, be done by natives.

If a sufficient number of European officers, capable of the duty, could be found, they should be placed under the orders of the Collector, without, however, any powers, but such as he might be authorized to delegate to them. Some objections to the details of the Collector of Poona's scheme occur to me, but it will be time enough to advert to them when the question of a survey is more immediately under consideration. As far as regards Meeras lands, the object of a revenue survey would be to ascertain the just rates of rent which they ought to pay in cases where they have been variable. Where they have been uniform for a long course of years, no change should be introduced, but the old rates should be formally recorded to prevent their being altered in future.

153rd. Were the assessment finally fixed on Government land, I would at once offer it on Cowle, upon the Meeras tenure. By this measure confidence would be inspired in respect to the permanency of the possession, and the stock and labour of the people would be rapidly applied to render it productive. On the contingent terms of an Oopuree's tenure no one will lay out his money in making improvements, since he possesses no security against eventual ejectment. The condition of the Oopuree encourages a vagrant spirit on the part of the Ryuts, for, as they can have the choice of unoccupied land of which there is plenty, they are constantly changing that which is exhausted for that which is likely to yield larger returns. By the more general extension of Meeras, or by allowing permanent occupancy to the Oopuree, this evil may be almost entirely checked. There are many dangers to be apprehended from giving away land before we ourselves know the value of it, as I have already shown, and shall show in the sequel.

Extension of Meeras.

154th. The Muhturifa comprehends the following heads :—

Muhturifa or House Taxes.

House and Shop Taxes.

Loom Taxes.

Taxes on Traders.

Do. on Professions, and house tax from a few Ryuts (by no means general).

* 155th. In Poona, Sahookars or Bankers, who deal chiefly in bills of exchange and in jewels and valuable cloths, compose the first class.

Classes of those who pay Muhturifa.

Surraffs, who exchange coins and buy and sell jewels and ornaments, the second class.

The other classes consist of traders in cloths.
 Traders in Grocery, Oil, Ghee, &c.
 Dealers in Grain.

Jewellers who deal in Pearls and Precious Stones.

Boras who deal in cloths and others in various articles of all descriptions.

Petty Shop-keepers, such as Tobacco and Betel-sellers, Perfumers, Confectioners, Green-grocers, and Frutiterers, &c.

Rates of Muhturifa Sahookars.

156th. The first class pay a house tax, which is quite arbitrary. For instance, Duthram Moteechund, who holds the first place amongst the resident Sahookars, has 3 houses, for which he pays annually 40 Rupees.

Poorshotum Moorlee, who is supposed to be somewhat less opulent, pays 34 Rupees.

Dyaram Atmaram, who has merely a Factory here, is perhaps the principal of the non-resident Sahookars. He pays 45 Rupees; all others pay less in proportion to their supposed inferiority of circumstances and the more limited extent of their trade.

Surraffs.

157th. Amongst the Surraffs here, the greatest of the first class pays about 39 Rupees, and the rest a smaller amount determined by a very arbitrary estimate of their circumstances. This tax is far from being high, but it is out of all proportion when considered with relation to the first class of Sahookars.

Grocers.

The first class of dealers in *Kirana* or Grocery goods pay 50 Rupees, which they can well afford out of their profits, but, relatively considered, it is equally disproportionate.

Grain-dealers.

Grain-dealers and others of the middling classes pay at different rates, which vary from 30 to 3 Rupees, according to the estimate of their profit, which, however, is vague and discretionary, and, therefore, highly objectionable.

Petty traders.

158th. Petty itinerant Surraffs or others who frequent the daily markets to sell greens, fruits, and tobacco, &c., and who have no regular shops, pay daily one pice, under the name of *Bythuk*, or fee for the privilege of sitting there. It may amount to 6 rupees annually for each individual, supposing he sits for every day in the year, which, however, is of course not the case. The tax may be considered in itself heavy, and when contrasted with the light burthens of the upper classes, it is at variance with the fundamental principles of a well-regulated taxation

under which every one ought to contribute according to his means.

159th. * Another great objection to the present system is, that many wealthy people, whether from partiality or other cause, enjoy a total immunity from tax. Several examples in Poona might be adduced of these exemptions.

The same observations apply to the Muhturifa Taxes in the Mafals, which are, however, on a scale still lower than that of Poona.

160th. Amongst the petty professional Taxes, those on Carpenters, Braziers, Weavers, Oil-sellers, Iron-mongers, Stone-cutters, Goldsmiths, Dyers, Cotton-cleaners, Potters, Washermen, Barbers, Enamellers, Masons, &c., are exceedingly unequal, varying from 30 Rupees to 1 Rupee annually. Some few, such as Mat-makers, Painters, Saddlers or Zeengurs, and others, are entirely exempted on the ground that they formerly performed jobs for the Government. Carvers, Bangle-sellers, and Tailors generally, too, enjoy an immunity from taxation.

161st. In the districts the Professional Taxes are lower than those of the city.

When I halted at the village of Telligam in the Poona Collectorate, I was informed that these taxes were paid in proportional shares or sixteenths, agreeably to which the amount is raised or reduced according to the variable circumstances of individuals. This in an imperfect shape is the Veesbadee, or Ana system of the Ceded Districts, by which all contributors to the Muhturifa are rated according to their income.

162nd. In the Town of Ahmednuggur there are many substantial Sahookars, Surraffs, and other persons similar to those of Poona, but they pay no House Tax whatever. In the Peshwa's time they were subject to occasional contributions, under the name of *Nullputtee*, for repair of aqueducts, Dusra Jhunda Puttee, expense of ceremonies attending the erection of the Market Flag, and other *Khurch* Puttees, or cesses for defraying charges. The people admit that these contributions were levied, but deny that they ever paid any regular House Tax. Since the accession of the Company's Government they have paid nothing, although the aqueducts of the Town have been repaired, and many improvements made at the public expense.

I am unable to learn why the inhabitants of Nuggur have enjoyed this peculiar immunity; and being clearly of opinion that they ought now to contribute to the support of the State, at least as much as they did to the late Peshwa's Government, which neglected the aqueducts, and did nothing for the advantage of the place, I thought it proper, when on circuit, to call the Collector's attention to a consideration of the subject.

163rd. At Sumgumnere, Nasick, and other towns, the Taxes paid are nearly on a par with those in the Poona Collectorate; but in many places immunities and exemptions are allowed, which appear to require investigation.

System of *Taefus*
in force at Yewlah.

164th. In the Town of Yewlah the people are taxed according to *Taefus* or sets—for example, the Goozeratees form one, the Marwaries another, the dealers in Grocery a third, weavers a fourth, &c.; each *Taefu* has its Choudhree or head. The first *Taefu*, for instance, pays 200 Rupees, which is divided amongst the numbers composing it by the Choudhree, and collected and paid to Government by him. On examining the details of the distribution I find that they varied from 11 Rupees to $\frac{1}{2}$ Rupee for each contributor.

Valuable Cloths are manufactured at this Pettah, the weavers of which pay a tax varying from 3 Rupees to 4 Annas each; this, in like manner, is paid at the discretion of the Choudhree of the *Taefu*.

165th. The same principle of classification exists in a few other villages, but there is no one general uniform plan; established usage is the guide, though, it must be confessed, it is a very blind and vague one. The Muhturifa Taxes in general are lighter in Ahmednuggur than in Poona.

Muhturifa in
Khandesh.

166th. In Khandesh there is less traffic than in Ahmednuggur. The contributors to the Muhturifa, however, pay according to established usage a much higher tax than in either of those Collectorates, though their means are so much more circumscribed. The first class pay as high as 70 Rupees annually, and the first of the middling classes as far as 30 Rupees, which varies from that sum to one rupee. There is no regular plan by which the sum of each person is determined, unless Captain Briggs's scheme of classing the different contributors has been carried into effect; any innovation, however, requires to be adopted with consideration and address, in order to prevent the present distribution from being rendered still more unequal than it is.

167th. In Dharwar the general scale of respectability of the banking, trading, and manufacturing classes is somewhat below both Poona and Ahmednuggur. The want of any uniformity of the principle of taxation is felt equally there as in other places, as will be seen by a reference to the table submitted by Mr. Thackeray, which shows the inequalities of the Muhturifa Assessment in the Collectorate.

Muhturifa in the Southern Marhatta Country.

In one trading Town, that of Baggrekatta, the Tax on the upper class falls rather heavily, one Sahookar there paying to the extent of 150 Rupees. It may be stated generally that the rate of payment of persons subject to the Muhturifa in the Southern Marhatta Country is perhaps higher than even that of Khandesh, but infinitely below that of their adjoining neighbours in the Ceded Districts.

168th. There the collections from these taxes are in the ratio of about 11 to 100 of the land revenue. In the whole of the Collectorates of the Dekhan, the relative proportion of the two may be as $5\frac{1}{2}$ to 100. The rate of these taxes, therefore, in our old Provinces is, I believe, nearly double what it is here.

These taxes are much lower here than in our old provinces.

The first class of persons in the Ceded Districts pay 200 Rupees each annually under the income tax system, although perhaps, in point of wealth and extent of trade, they do not by any means approach to those of Poona.

169th. As the profits of trade admit only of a discretionary valuation, it is difficult to suggest any remedy for the evils of the existing system. On the subject of the Muhturifa or Professional Taxes, I had the honour to submit my opinions, in my report as Principal Collector of Dharwar, to the Honourable the late Commissioner. The mode in which they are fixed is entirely arbitrary, and it is only the extreme moderation of the amount of them which renders their inequality supportable. The most wealthy classes escape with a very small share of the general burthen; and as their influence is considerable, any great reform of the system will certainly meet with opposition.

Dated 25th September 1819.

170th. The Principal Collector of the Southern Marhatta Country is attempting to introduce the Veesbudee system that is followed in the Ceded Districts, as described in my report above adverted to. The innovation must be very gradual to be at all successful, and must not be attempted without being well understood. The John Trot mode of following in the old beaten track must, therefore, at present be generally persisted in, not-

withstanding its defects of inequality and uncertainty, and the liability inherent in it, of being abused by the favour or disfavour of the Native Assessors. Some better mode of distributing it is certainly desirable; but whatever improvement be attempted, it must, in my opinion, have some reference to the Veesbuddee system, in as far as it should leave to the people themselves the repartition of the total amount which may be assessed upon particular ranks or classes.

Customs.

Vide letter dated
6th August.

171st. On the subject of the customs I have lately had the honour to address Government, and I beg leave therefore to refer to that letter for my opinions as to the advantages and disadvantages of the present transit duty system, and as to the expediency of the proposed measure of substituting a Town Duty *ad valorem* in lieu of it. The abolition of the transit duty on grain ought, I think, to take place throughout the country without any delay, as it will certainly afford relief to the cultivators in the present extraordinary state of depression of all agricultural produce.

Inquiry into
alienated lands.

172nd. The amount of Enam lands in Poona, Nuggur, and Khandesh is very inconsiderable; no regular inquiry has yet been instituted, except into the titles of whole villages. The Collectors, however, in the course of their circuits, resume of course such as are proved to be recent alienations held under invalid titles. In the Southern Marhatta Country, where the extent of Enam is greater than elsewhere, an inquiry is on foot, but the progress of it has not yet been reported. The Collector of Naggur states that he has taken great pains to detect these alienations, many of which have been brought to the account of Government, and he is of opinion that those which are undiscovered are comparatively trifling.

The Political Agent in Khandesh has not yet gone into any minute scrutiny, but purposes to institute a thorough inquiry in future whilst making his Jumma-bundee. The same observation applies to the Collector of Poona.

173rd. On the whole, I am of opinion that there is very little alienated land concealed in the Dekhan, and that very little advantage is likely to be derived from any investigation into the validity of titles.

174th. The Jumma-bundee statements and the answers to queries show a large addition to the extent of land reclaimed from waste.

Waste land re-
claimed and
Cowles for its
cultivation.

It is no doubt very considerable; but in the present state of village accounts, the hundreds of thousands of Beegahs which are exhibited by the Collectors, as being

newly cultivated, must be received with some grains of allowance. A portion of it may have been already under the plough, but only lately perhaps brought into accounts, having hitherto been kept back by the Village Officers. On the other hand, in order to make a merit of their zeal and exertion, Mamuludars sometimes over-rate the increase of cultivation, so that between the extenuation of the Village Officers and the exaggeration of those of the district it is not easy, without a regular survey, to form a judgment of the real extent of agricultural improvement.

175th. The quantity of waste brought into tillage by the Collector's Returns would amount to nearly nine lakhs of Beegahs, but I apprehend, in drawing up their statements, they have not all of them struck out of their accounts the full extent of cultivated land that has become fallow in consequence of the advantages held out for the clearance of waste.

Quantity of land brought under tillage probably exaggerated.

176th. The Principal Collector of the Southern Marhatta Country represents some obstacles to the improvement of waste, which, he thinks, cannot easily be surmounted till a maximum Land Tax is fixed by Survey, that the cultivator on Cowle does not know what will be the assessment of his land on the expiration of the period, and that this uncertainty is a great drawback to exertion. In the absence of all correct records of former rates of land assessment, I know of no way in which this impediment can be removed except by means of a survey. We cannot fix the assessment at a venture without occasioning great inequality. If we make it too high, we obstruct agricultural industry. If we make it too low, we attract stock and labour from other villages, and by augmenting produce in one place, diminish it still more in another.

Obstacles to the improvement of waste.

177th. Mr. Thackeray reports that it was usual under the late Government to give Cowles from 9 to 12 years to persons digging wells for converting Zeraet land into garden, and inferior advantages also to those who improved gardens by digging wells. He suggests that Cowles on the following terms should be granted for digging wells, viz., that for wells the expense of which is from 25 to 250 Rupees, the land watered by the well should be assessed only at the rate of dry land for a period of six years. If the expense be from 250 to 350 Rupees, the Cowle to be extended to seven years, if from 350 to 500 nine years, from 500 to 750 eleven years; if the expense be from 750 to 1,500 Rupees, that one-fourth of

Cowles for digging wells.

the land under the well should be held in free Enam; and should the expense exceed 1,500 Rupees, that one-third of the land should be granted free. As this arrangement seems well calculated to promote the digging of wells, an object of the utmost importance to the improvement of cultivation and of the greatest use in diminishing the evil of scarcity in times of drought, when all the dry land crops sometimes fail, I beg leave to recommend that it should be generally adopted.

- Size of Mamulutdarees and Salaries of Mamulutdars. 178th. The size of each Purgunna or charge of a Mamulutdar has been increased in each Collectorate, and these consolidations of petty districts have, I think, fully covered the expense of the augmented salaries of these officers which, however, do not yet amount to above 2 per cent. of the revenue of the districts.
- Southern Marhatta Country. 179th. The Principal Collector of the Southern Marhatta Country has made an arrangement by which, including Sholapoor, the whole of the districts under his charge will be divided into 21 Talooks, each averaging about a lakh and fifty thousand Rupees.
- Ahmednuggur. The Collector of Nuggur has divided his charge into 19 Mamulutdarees, averaging 81,000 Rupees each.
- Khandesh. In Khandesh there is the same number of Talooks, their produce averaging 90,000 Rupees.
- Poona. Captain Robertson has nine Mamulutdars, who collect a revenue of about 1,25,000 Rupees each.
- Present condition of Desmookhs, Despannies, &c., &c. 180th. Although the conduct of the late Peshwa towards the Zumeendars, or District Officers, was not governed by any fixed rules, yet it appears in the best times of the administration to have been a standing policy to circumscribe their authority to very narrow limits. It has long, and I believe pretty universally, been found that the services which these officers are capable of rendering to the State do not in any degree compensate for the abuses which almost invariably arise from their mismanagement and malversation. The late Peshwa allowed the Zumeendars in general to enjoy their hereditary incomes without exacting from them any other duty than that of furnishing information as to the state of the Districts, registering grants, and occasionally attending Mamulutdars of Districts. They became, however, under the farming system, ready instruments of exaction to the Revenue Contractors, and many of them had established within their Mahals a degree of influence, which, enabling them to usurp the whole Civil Government of

their Districts, prevented our Mamuludars on first taking charge from entirely dispensing with their assistance. Wherever this was the case, the authority of Government was in consequence more or less feeble, and abuses were multiplied in the same proportion.

181st. They all enjoy to the full extent their Wuttuns and their Huqs and perquisites, but little or no duty is expected from them. In some few of the Purgunnas of Ahmednuggur they are said still to exercise a good deal of interference, and wherever this is the case, it may be assumed that they continue to withhold for their own use a part of the revenue. Captain Pottinger states that, finding that the only object of these persons was to plunder both Government and the Ryut, he has dispensed as much as possible with their services. In Khandesh also their authority has till of late been extensive. It is particularly described in Captain Briggs's letter to me of the 3rd December last, and I believe the account is by no means exaggerated. As such unlimited power could not be immediately superseded, they have been enabled, in conjunction with the servants of the Cutcherry, largely to misappropriate the public money. Ostensibly they have now little to say in the management, the Mamuludars being prohibited from employing them in any way whatever, but they are supposed still to possess some influence, which the inhabitants from long usage are unable entirely to shake off, although I should suppose abundantly persuaded, by experience, of the noxious effects of their interference.

182nd. Under the former Government, during the farming system, the farmers of the revenue used sometimes to withhold a part of the Huqs of the Zumeendars, and in some instances they levied contributions from those Zumeendars who were men of little weight or character, and were afraid to complain of the exaction; on the other hand, in some districts, by the usurpation of great authority, they were enabled to make large emoluments.

183rd. On the whole it may be affirmed that these Officers have reason to be well affected towards us, since the generality are better off than they were under the former Government. Those who were employed and are now thrown out of service are, of course, dissatisfied, but the majority are said to be well disposed, although the change from a Brahmin Dynasty to a foreign rule must subtract a little from the full measure of their attachment.

184th. The resolution which Captain Briggs has in a considerable degree accomplished amongst the Zumeen- Zumeendars in Khandesh.

dars, has naturally given rise to feelings of discontent amongst this class in Khandesh, and the more so because many of them had acquired an inordinate share of power. The decisive measures, however, adopted seem to me to have been indispensable towards the eradication of a system of malversation which know no bounds. The Political Agent thinks that in three or four years they may be restored to their functions with advantage, but I have on former occasions represented the effects which everywhere attend the employment of this description of district officers, and the more I see of them, the more convinced I become of the impolicy of entrusting them with any responsibility in the administration of the revenue. They may, however, be useful as members of Punchayets and in objects of local inquiry. For further particulars relative to the origin and office of Zumeendars, I beg leave to refer to Captain Briggs's, Mr. Thackeray's, and Captain Grant's replies to queries. In my former reports and letters I have myself described the nature of their duties.

Condition of Patels and Koolkurnees in Khandesh.

185th. The Political Agent in Khandesh has more than once taken occasion to represent the deficient allowances of Patels and Koolkurnees in many villages of that province, and on the 5th December last year he submitted a scheme for placing these officers on a more independent footing. Government having authorized that in all cases where these rights have been abridged or discontinued, they shall be restored to a state of efficiency proportionate to the revenue of their respective villages, I accordingly instructed Captain Briggs to ascertain exactly and to report the amount of existing allowances, and to state the scale according to which he proposed to increase them. I fear this cannot be satisfactorily done without a survey, but I wait further information from the Political Agent before coming to a decision on the subject.

Low prices of grain.

186th. In closing my observations on matters connected with the revenue, it will not be irrelevant to notice the extraordinary depression which has taken place during the last year in the prices of all descriptions of land produce. Grain is throughout the Dekhan cheaper, I believe, now, than it has been during the last forty years. This state of the market is not to be ascribed to any redundancy in the harvest of the late season which were certainly not more than ordinarily productive. It must in part be ascribed to a diminution of demand since the termination of the war, owing to the annihilation of the Peshwa's Court and Army, with all its train of horses, ele-

phants, camels, and other cattle, to the reduction of our own irregular force of Horse, Infantry, and Sibundies, and subsequently our field establishments, and to the decrease in the amount of the force at Jalna, all of which causes have had a share in affecting the prices of every sort of produce. The war, it is true, lasted only a short time, but for many years prior to it there had been on the part of the late Government a constant preparation for hostilities, latterly with us, and formerly with its own feudatories, who, whilst endeavouring to acquire independence, maintained considerable forces which have no longer any existence. Our forces, too, were in constant readiness for active service.

187th. In this unsettled state of affairs, both commerce and tillage must have been more or less interrupted; but since the restoration of peace under the British Government, the face of things has been materially changed. Whilst the demand has gone on decreasing, the supply has been augmented by the extension of cultivation, which has resulted in part from a greater confidence in the security of property, and in part from employment of a larger stock, since the return of a number of hands to agriculture. The reduction in demand may also be in some degree ascribed to the emigration of many families attached to the late Government, who have gone off to Bithoor and Benares.

Causes of the depression.

188th. All these causes have, no doubt, combined to lower prices; but when we compare the number of an Army or Court and all its followers and dependents, however numerous, it bears but a small proportion to the great mass of the population. Their absence, therefore, does not, in my opinion, adequately explain the existing state of things, but I am puzzled to discover any other satisfactory mode of accounting for it. The present cheapness may possibly proceed in some degree from the circumstance of the value of the currency having risen in consequence of the abstraction of the large treasures that have either been withdrawn by the Peshwa, or still remain hoarded and out of circulation. This, too, happening at a time when the produce is greater than ever, and when a larger quantity of coin is requisite to exchange it, may have contributed its effect in reducing prices.

189th. However just or otherwise these conclusions may be, the depression of the market unquestionably gives rise to a difficulty in realizing the land revenue, and furnishes a plausible subject of complaint to the

Effects of the depression.

Ryut. But the evil will, I think, be only transitory, for *communibus annis* consumption and produce will keep pace with each other. The present abundance ought not permanently to affect the general rates of assessment which are fixed on an average valuation of former years' produce. But as our settlements are annual, and fluctuate with the state of the cultivation, which most probably must fall off with the decrease of consumption, some defalcation may be expected in our next year's Jumma, and some accumulation of arrears in the year which has just expired. I see no reason, however, to anticipate more than a temporary loss of revenue.

190th. Whatever may be the immediate bad consequences of the present low prices, they have enabled thousands who were thrown out of employment to live on reduced means, and have probably contributed in no small degree to maintain the tranquillity which has so generally prevailed since the accession of our Government. If the interests of the State suffer in one particular, the disadvantage is abundantly compensated in another, and "the action and counteraction in the natural and political world" have drawn out a general harmony.

Mints.

Vide letter to Govt. of 10th September last.

191st. Adverting to the state of the currency, I beg leave to solicit the attention of the Honorable the Governor in Council to Mr. Thackeray's observations on the subject of mints, and to his former correspondence on this head, which has been already laid before Government.

Improvement in the currency in the Southern Marhatta Country.

192nd. It appears that a great improvement has been brought about in the currency by the abolition of the Kittoor and Moodhol mints, and the transfer of that of Shahpoor belonging to Chintamen Rao to Belgam. The exclusion of the inferior coins from the collections, a measure which Mr. Thackeray has judiciously adopted, has had the good effect of silencing also the mints of Kolapore and of the Jagcers, and Mr. Thackeray is of opinion that what is now chiefly wanted, is the substitution of one uniform coinage for the currency of the Belgam and Baggrekotta mints. Mr. Thackeray thinks that, as there is little commercial intercourse with Madras, the Madras Rupee will never sufficiently supply the place of the local coins, and that the difference between the current and intrinsic value of the latter renders it expedient to establish one regular mint at Dharwar.

193rd. If the Collector's reasoning be well founded, the same arguments will apply to the Bombay currency,

which has little chance of reaching the Southern Districts in sufficient quantities to supply the demand for the circulating medium. He estimates that in three or four years all the local coins would be converted into one uniform currency when the mint might be dispensed with.

194th. A coinage of half and quarter Rupees is stated to be much wanted to supply an intermediate currency between the Rupee and the Pice.

195th. The Poona mint was lately shut for some time, owing to the detection of certain frauds on the part of the contractor, and several complaints were made of commercial embarrassment and difficulty in consequence of its having ceased to work. It has, however, again commenced its operations. The only other mint in this part of the Dekhan is that of Chandoor.

Poona mint.

Chandoor mint.

196th. It is worthy of consideration whether it might not be advisable, if these mints are still continued, to raise the standard of the coin to the level of the Bombay Rupee, and thus introduce one uniform currency. The advantages of the measure are obvious. The inconveniences, I should think, are very few, and those of a temporary nature.

Introduction of the Bombay standard suggested.

197th. The following is a short summary of the principal innovations introduced by our Government.

We have abolished the farming system with all its train of evils.

Innovations introduced by us in revenue affairs. Advantages to the people.

The legitimate authority of Patels of villages is now substituted for much arbitrary power on their part, and many vexatious usurpations of numerous petty Kuma-vishdars, the deputies of the farmers of revenue.

We make our regular collections of the rents more directly from the Rynts, instead of receiving them through the village Sahooکار by means of Huwala or assignment, from which results a saving of interest and premium to the Rynt.

The Rynt now enjoys greater security of property; he is not burthened with extra cesses at the discretion of the village officers, nor is he subject to the payment of Durbar Khurch, or to that species of exaction called *firmaesh* or purveyance, by which practice provisions and forage were often seized by the public officers for the use of themselves, or of Government; payment being postponed *sine die*, or more usually perhaps entirely neglected. The Cultivator now receives a Puttah, defining the amount of his rent, and obtains receipt for all payments. If in

distress, he gets Tuckavee, which was but seldom advanced by the former Government. He pays his Kists at regulated periods, in any good coin he likes, without being compelled to discharge them in a particular currency.

Disadvantages.

198th. As a set-off against these benefits, it must be stated that our system enters into a scrutiny more minute, sets a limit to exaction, and curtails the disbursements on the part of Patels and Koolkurnies, under the head of village charges. Allowing for this drawback, however, the exercise of their power is perhaps rather increased than diminished, since the Patel is restored to his place as head of the Police, and chief civil functionary within his own little circle of jurisdiction. In contrasting the present power of Patels with the past, I allude generally in this particular to times of regular Government. If I were to compare the present state of things with that under the farming system, I should say that the Patels have not now so much of the *Jus nocendi* as they then had, when they were absolute masters of the property of their under-tenants, without which they could not have answered the demands of the revenue contractors.*

Effects on the Ryuts of the present mode of collecting the Rents.

199th. By discouraging the system of receiving the revenue by Huwala or assignments on Bankers, the Ryuts perhaps have more difficulty now in procuring loans to satisfy the public demands upon them. They may in some few cases in consequence be obliged to sell their crops, when there is no great demand for them, but I think this evil will be obviated by the abolition of the transit duties. From their ignorance of the value of coins, some loss by exchange, which was avoided under the Huwala plan, is also incurred by the Ryuts. In former times it often happened that the Ryut was not permitted to remove his crop from the ground till he had paid his first Kists, or given security. These restrictions are in a great degree removed, though some precaution is still observed in regard to the lower classes, who would otherwise consume the produce without discharging the public dues.

Powers of Patels and Mamulutgars.

200th. The Patels had more discretionary power than they now have, of favouring their friends in the allotment of the village lands. The Mamulutdar, too, had more authority to make remissions, where failure of crops or other calamities rendered indulgence necessary. These powers were, of course, often abused to private profit and emolument; but, on the other hand, they gave a latitude of discretion in pressing for village balances, the too indiscriminate exaction of which under our rule sometimes occasions distress to the cultivating classes.

Pending a reference to the Collector, the rents are levied from the lower orders, who have no friends to favour them, whilst the more substantial are allowed to fall into arrears; consequently, when the order for abatement arrives, the remission goes to those who least require it, or if any part of what has been realized is to be given back, it is appropriated by the intermediate agents employed in the distribution.

201st. In order exactly to show what was the native system of revenue management, I have the honour to annex to this report a short memoir of that system, drawn from the most authentic materials in the Duffur, and from information collected from old revenue servants of the late Government. I am mainly indebted for the materials of it to the industry and talent of Hunmunt Row, my chief servant in that department, whose peculiar merits I shall on a future occasion submit to the consideration of Government, as being a zealous servant of the Company of 31 years' standing.

Vide marked D.

Judicial Administration.

CIVIL JUDICATURE.

202nd. For a particular account of the present state of judicial business in the Dekhan, I beg leave to refer to my letter of the 5th November last, and to the various letters received from the several Collectors which form a part of the appendix to this despatch.

*Vide Appendix,
J. P. J. K. J. N. J.
D. &c.*

203rd. It will be seen from my last report, under the above date, that in civil causes the Panchayet is still held to be the main instrument for dispensing justice. How far the confirmation and invigoration of this ancient institution has answered the object contemplated by the Hon'ble the late Commissioner, will be best understood by looking to the result as exhibited in the returns of the number of suits instituted—the number decided and the number remaining on the file in the course of the last three years, and by comparing the whole with other provinces where regular courts are established. For a complete understanding of these points I shall speak of each Collectorate separately beginning with Khandesh.

Vide No. 7

204th. In the year 1819-20 there were 105 suits brought upon the file in Khandesh, of which 87 were decided by Panchayet, 2 by Razeenama, or mutual agreement of the parties, and 2 in the Collector's Court, making a total of 91 suits, and there remained 14 undecided.

*Khandesh.
Civil Suits,
1819-20.*

1820-21.

Including the balance of the former year there were in 1820-21 122 suits filed, of which 72 were settled by Punchayet, 6 by agreement of the parties, 11 by the Collector or his Assistants, and 5 by Ameens or Mamulutdars, making a total of 94 suits, leaving 18 unsettled.

1821-22.

In the year 1821-22 there were 126 suits newly instituted, which, added to the balance, give an aggregate of 144 on the file; of these 94 were decided by Punchayet, 16 by Razeenama, 18 by decree of Court, and 13 by Ameens, making a total of 141 disposed of, and leaving three only to be adjusted.

Aggregate.

The aggregate from the 1st July 1819 to 1st July 1822 is 329 suits filed, of which 253 suits were decided by Punchayet, 24 by Razeenama, or mutual agreement, and 16 by Ameens and Mamulutdars, making a total decided 326, and leaving a balance of 3 only to be settled.

Causes of the paucity of suits.

205th. Considering the extent of Khandesh, and the amount of its population, the number of causes instituted is exceedingly small. Captain Briggs, in the course of his reports that have been laid before Government, has explained the reasons of this circumstance. Those which he has adduced have certainly considerable weight. Famine, war, and the devastations of Pindaries during the last 20 years, added to the subsequent havoc of the epidemic cholera, have, by terribly thinning the population, much diminished the source of all civil suits. Poverty and misery, though they beget vice, are not the parents of litigation, which cannot subsist without property. Besides these causes, I think it probable that the paucity of suits may be referred to the circumstance of the Zumeendars having till lately possessed extensive influence, which may have been exerted either in settling disputes, or in persuading litigants to compromise their differences. I have no reason to believe that the Political Agent is not sufficiently accessible to complainants. The absence of a litigious spirit may therefore be ascribed in a considerable degree to the apparent causes which have been enumerated.

System of filing suits.

206th. Captain Briggs thinks that the system adopted by him in filing suits may have led in part to there being so few exhibited on the register when compared with that of other Collectorates. Great numbers of those who present petitions receive written orders to the Mamulutdars to inquire into them. He states that the possession of this order alone, with his seal and signature affixed to it, is often sufficient to procure a settlement of the com-

plainant's dispute, and many of these orders in consequence are never delivered. References of this nature are therefore not considered as suits, until entered as such in the registers transmitted by the Mamuludars.

207th. It will be observed from Captain Briggs's letter of the 31st May, that the opinion expressed in his letter of the 30th October 1820, where he says that "on the whole the system of civil judicature, as conducted by Punchayets, appears to be well adapted to the object of attaining speedy, cheap, and ready redress" is considerably changed. He now thinks the Punchayet system would be inefficient for any other country than that of Khandesh, where the poverty of the people is so great, and the population so scanty, that the power of deciding civil suits by Punchayet becomes weaker, and seems to threaten a total stagnation of justice. But on examining the file there does not seem to be much ground for the apprehension expressed by the Political Agent, since there are only 3 suits remaining at the end of the last quarter. If these apprehensions are just, I should reluctantly be compelled to conclude that the demand for justice in Khandesh is regulated precisely by the supply—and in this manner the paucity of causes would at once be accounted for. Captain Briggs recurs to a former recommendation on his part that an allowance should be granted to the members of Punchayets—but as it was not then authorized, he has not again agitated the question. He omits to explain why he has not acted upon the authority granted to him by the circular instructions of the 27th June 1820, by which he was empowered to bestow on those members of Punchayets, on whom the duty might prove onerous, a sum of money at his discretion to remunerate them and to defray their expenses.

Sentiments of
Capt. Briggs re-
specting Puncta-
yets.

208th. The Mamuludars are authorized by him to decide suits to the amount of 200 Rupees, but he represents their total inefficiency in the performance of this duty, which he ascribes to their keeping no record of their proceedings, so that on an appeal to the Hoozoor it becomes necessary to try the suit *de novo*. I am not aware of any sufficient reason, however, why some sort of record is not kept, nor why their decrees should not be as good as those of an Ameen or any other District Judge, if rules were prescribed for recording their decisions. The Patels appear to have decided no suits themselves, nor to have assembled any Punchayets, though authorized to do so.

Inefficiency of
Mamuludars in
Judicial business.

209th. In Punchayets Captain Briggs experiences the

Difficulties in expediting Panchayets.

same difficulty which is everywhere felt in assembling the members and witnesses, there being no authority to issue writs to cause their attendance. He also speaks of the delays and evasions of the parties in suits, and the various artifices that are resorted to with much success for the purpose of protracting decisions, which in cases of persons who are malicious or litigious, creates incessant embarrassment. The whole of the obstacles, however, that are shown, tend rather to prove that there is an absence of method in regulating the Panchayet system, as Captain Briggs himself states in the sequel, rather than that the principle of the system itself is bad. The Political Agent represents these tribunals to have been subverted in the Dekhan since the death of Sewajee Madhoo Row; but this position is much too broadly and generally stated, since we know that, however ill-regulated, they existed in many parts of the late Peshwa's Government. He admits that the Panchayet (which in another letter he mentions as an entire novelty) is still venerated in *practice*, and that it behoves us to restore it to its original functions. As they are said to have ceased only 25 years ago, the attainment of this object ought not to be a task of insuperable difficulty.

Appointment of Moonsiffs recommended by Captain Briggs.

210th. Captain Briggs expatiates on the advantages of local Courts—and after describing the forms of Panchayets, as they existed in the time of Nana Furnawees, he suggests the necessity of their revisal, for which purpose he recommends that a Committee of persons in the habit of attending Panchayets at Poona during the time of the late Ram Shastree may be appointed. For the more ready administration of justice he advises in addition the appointment of district and village Moonsiffs on the Madras plan, leaving it to the option of parties to have their causes decided by them or by Panchayet. The Ameens authorized by the circular instructions of the 27th June will probably answer the same purpose, and might, I think, at once be appointed. In Captain Briggs's letter, above referred to, there are some suggestions of value, which, when separated from a good deal of matter rather foreign to Indian Jurisprudence, may be useful, and I beg to refer the whole to the consideration of the Hon'ble the Governor in Council.

J. K. &c.

211th. For particular information as to the nature of the suits that have been decided in Khandesh, I beg leave to refer to Captain Briggs's several answers to queries on judicial points.

Dharwar.

212th. The Panchayet system in Dharwar appears to

work with much fewer obstructions than in Khandesh, which may be ascribed in a great degree to the very commendable attention which Mr. Thackeray has shown in ~~and~~ endeavouring to promote the agency of these tribunals. The number of suits settled by them has in consequence increased in proportion to the gradual improvement of the rules for the guidance of these Courts, and to the zeal which the Principal Collector's exertions to render them efficient, has excited on the part of his district officers.

213th. In the first year, 1819-20, there were 481 suits filed, of which 255 were settled by Panchayet, 47 by Razeenama, and 2 by Decree of the Collector's Court, making a total of 304.

Number of suits,
1819-20.

The number of suits in the following year, 1820-21, including a balance of 177 on the file at the beginning, was 767—of these 219 were decided by Panchayet, 52 by Razeenama, 34 by decree of the Collector's Court, and 140 by Mamuludars, making a total of 465. The number settled by Panchayet in this year is somewhat smaller than in the preceding, owing to the aid of the Mamuludars being brought into action. In the year 1821-22 there was, including the preceding year's balance, an aggregate of 931 causes filed, of which 325 were decided by Panchayet, 173 adjusted by mutual agreement, 54 by Decree of Court, and 121 by Mamuludars; making a total of 673 suits decided, besides 35 dismissed on default, and there remained, at the end of June last, 223 suits undecided.

1820-21.

1821-22.

214th. Mr. Thackeray's letter of the 11th instant, inserted in the Appendix, gives a succinct but clear account of the nature of these suits, and the causes of increase and decrease of the sources of litigation; and is accompanied by the copy of a general order issued to his Mamuludars for the more speedy settlement of suits by Panchayets, which, appearing to me to contain many judicious rules, I propose to circulate it for the information of other Collectors who have not had equal success in conducting the Panchayet system.

Mr. Thackeray's
sentiments re-
specting Pancha-
yets.

Vide J. D. Civil,
dated 11th August.

215th. The abstract which I have above given, furnishes proof of activity of supervision, and is of itself sufficient to refute the opinion in regard to the total inefficiency of Panchayets. It also shows that a warm interest taken by the Collector in promoting the effect of this instrument of justice will overcome difficulties that at first sight appear insurmountable, and that although the Mamuludars require to be constantly stimulated to an observance of their judicial duties, the labour on the part

Efficiency of Panchayets in the Southern Marhatta Country.

of the Collector will not be so fruitless as despondence is sometimes apt to represent it.

Ameens not yet appointed.

216th. No Ameens have at present been appointed in the Southern Marhatta Country, but in the larger Talooks Peshkars have been entertained to assist the Mamuludars in judicial business. At present Mr. Thackeray is of opinion that a separate establishment would be expensive, and that it would supersede the Mamulutdar's authority without being more efficient.

Vide J. D., Civil.

217th. I beg leave to solicit the consideration of the Hon'ble the Governor in Council to some reflections which are annexed to the Principal Collector's letter of the 11th August on Civil Justice. He has an evident bias in favour of the Panchayet system, but this is no more than the natural effect resulting from an observation of the success that has attended the trial of it at Dharwar under his superintendence, where it has answered better perhaps than in any other part of the Country into which this mode of administering justice has yet been introduced, not excepting the Madras Provinces. *

Poona.

218th. I had the honour, in my November report, pretty fully to describe the state of judicial business in Poona, and have now little to add respecting it. Since the appointment of a Register, the returns, both Civil and Criminal, have been furnished with a degree of regularity very creditable to Mr. Borradaile's diligence, and to the Collector's attention to the superintendence of this department.

The supply of justice appears pretty nearly to keep pace with the demand in all ordinary cases ; but, a few in which Sirdars are concerned, are shamefully protracted by the delays and impediments which our Marhatta subjects know so well how to oppose to the adjustment of their differences.

Number of suits,
1819-20.

219th. In 1819-20 the agitation of old debts and claims that had their origin during the late Government, and were in fact an arrear of the late Peshwa's file, brought an accumulation of 4,603 suits on the Register. Of these 241 were settled by Panchayet, 461 by Razee-nama, 41 by Decree of Court, and 774 by Ameens and Mamuludars, being an aggregate of 1,517 causes adjusted, besides 2,721 dismissed from the non-attendance of Plaintiffs. The total, therefore, disposed of amounted to 4,238, and the balance on the file was 365. *

1820-21.

In the following year 1820-21 the file, including those undecided, comprehended 3,122 suits, of which 113

were settled by Punchayet, 568 by Razeenama, 13 by Decree of Court, and 682 by Ameens and Mamulutdars, making a total of 1,376 causes determined, exclusive of 470 which went by default. The number remaining on the file at the expiration of the year was 1,276.

In the last year, 1821-22, the file consisted of 5,708 suits; of these 170 were decided by Punchayet, 372 by mutual agreement, 5 by decree of Court, and 761 by Ameens and Mamulutdars, in all 1,308. In addition to these 1,241 were dismissed for non-attendance of suitors, making the total disposed of. 2,549, and leaving a remainder on the file of 1,159 causes. 1821-22.

220th. The Collector has five Judicial Ameens employed in the City of Poona, where, from the extent of the population and the spirit of litigation which prevails, the demand for justice is particularly heavy. The Mamulutdars, under the Circular Orders of the 27th June, are empowered by him to decide causes to the amount of 100 Rupees.

Employment of
Ameens and Ma-
mulutdars.

The Ameens, besides deciding causes themselves, assist Punchayets by recording and shaping their proceedings and generally in forming and superintending these Courts of Arbitration. The Collector states that there are not many appeals from their decisions, and that they stand fair in point of integrity, though they require to be kept under a vigilant superintendence. They do not appear to be popular amongst Sirdars, whose dislike no doubt arises from their occasionally arrogating to themselves an authority which native gentlemen, unaccustomed to the equality of judicial rules of procedure, can ill-brook from persons whom they consider so much their inferiors.

221st. Captain Robertson's answers to judicial queries, and a paper of the registers annexed to them, contain some useful observations to which I beg leave to solicit the consideration of the Hon'ble the Governor in Council.

Vide Appendix A.

222nd. With reference to the number of suits filed, there is a much larger proportion in Ahmednuggur unsettled than in any other Collectorate, and I have still to regret that the Punchayet system has not had by any means so much success in the Ahmednuggur as in other Districts. A considerable number, however, are disposed of by the Adawlut. The Collector imagines that Punchayets are fully as common under our rule as under that of the Marhattas, and he thinks, of late, that they are more just and speedy in their awards. He also thinks the dread of our scrutiny makes them impartial. His sentiments differ totally from

Ahmednuggur.

Punchayet system
not successful.

those of his Register, who ascribes to them all the imperfections that can be found in any system of judicature, and which really for want of proper Regulation appear to exist in a considerable degree in Ahmednuggur. I trust, however, that many of the defects which Mr. Giberne has pointed out to the Collector's notice will be corrected since a Register is specially appointed to the duty of superintending and directing them. Those defects are described as originating in the difficulty of procuring attendances of parties and witnesses, in the bribery and corruption that ensue from these delays, and in the abuses that arise in consequence, from the duty falling into the hands of professional Arbitrators, owing to the dislike of respectable people to undertake it. The colouring of the picture is perhaps not overcharged by Mr. Giberne, but there is no question that many of the imperfections may be removed, if the machine be ably and unremittingly directed, instead of being left to work of itself, as would appear to have been hitherto the case.

223rd. This state of things arises, I believe, from too literal and strict, an adherence to the standing orders which exempt Panchayets from all new forms of interference and Regulation on our part.*

Inutility of
Mamulutdars.

224th. The Collector, in accordance with the 25th para. of the instructions of the 27th June 1820, has given authority to his Mamulutdars to assemble Panchayets to decide suits for debt to the extent of 1,000 Rupees ; but, he states, that it has been merely nominal, since few go to complain to them for any debt of magnitude, the people in general being deterred by their "notorious venality" and want of veracity from having recourse to them. The misconduct of Mamulutdars in cases referred to them is particularly brought to the Collector's notice by the Register, but as they hold higher situations, and are better paid than Ameens, whom he describes as being so useful in Goozerat, I should think that a few examples of removal from office would prevent the irregularities which he notices.

* It may also be in part ascribed to the circumstance of the Collector's time being so long entirely occupied by the investigations of the Commission appointed to inquire into Mr. Hockley's conduct, and subsequently to his absence at Bombay during the trial of that person. It may also be stated that during the period of Mr. Hockley's charge of the Judicial business at Ahmednuggur all Civil suits appear to have been concentrated in the Adawlut, very little attention having been devoted by him to the encouragement of Panchayets. All these considerations serve to explain why the Judicial and Civil business is so much in arrear.

225th. It is unnecessary to revert to the eulogy which Mr. Giberne passes on the excellence of the regular Adawlut system, the advantages of which are very prominently brought forward, whilst all its defects are kept out of sight; but it may be proper to mention one of the inconveniences attending the want of forms of which Mr. Giberne complains. It is that the same cause is often decided by two or three different Gentlemen, and it is a known fact, he says, that they *seldom form the same opinion on a subject*. That an evil like this should continue, the simple remedy for which is to be found in keeping the General Register and calling upon the opposite party for his answer, certainly evinces a want of method which ought to be supplied by better arrangements.

Adawlut system.

Want of arrangement in the present mode.

226th. In order to obviate these inconveniences, the Register suggests that there shall be one general file for all suits at the head station, and further that they should be referred periodically to the Mamuludars to report how they are disposed of, by which their power of quashing complaints would be prevented. The special duty of keeping a register of all complaints formed the first object of my instructions on the appointment of Registers, and I had hoped that improved arrangements had been already adopted.

Vide letter of 23rd March 1822, with instructions for the guidance of Registers sent to Government on the same date.

227th. I have, in consequence of the above account of the irregularities of the Nuggur plan, called Captain Pottinger's attention to the subject. The appointment of Ameens in the manner adverted to in the Circular instructions of the 27th June is recommended, and should, in my opinion, be adopted, since the revenue business of some of the Mamuludars does not admit at all times of their dedicating sufficient time to their Judicial duties.

Appointment of Ameens recommended.

228th. After these observations it will not be surprising to find that out of 1,333 suits on the file in 1819-20, only 54 were decided by Punchayet,—of the rest 163 were adjusted by mutual agreement, 285 by decree of Court, and 111 by Mamuludars, making a total of 613 suits disposed of, and leaving 720 unsettled.

Number of suits, 1819-20.

In 1820-21 the aggregate of suits on the file was 2,359; of these 118 were decided by Punchayet, 100 by Razeenama, 749 decided by decree of Court, and 104 by Ameens and Mamuludars. The total disposed of was 1,071, and there remained 1,288 upon the file.

1820-21.

For the year 1821-22, including the above remainder, there were 2,895 suits on the file. Of these 78 were decided by Punchayet, 205 by Razeenama, 757 by decree of the Collector's Court, and 29 only by Mamuludars, mak-

1821-22.

ing the total number disposed of 1,069, and leaving 1,736 suits undecided.

Limitation of period for preferring suits.

229th. In the 42nd para. of my letter to Government, under date the 5th January 1820, I stated my reasons for thinking that the period within which suits for debt and personal property should be actionable should be limited to 24 years, and that it should, agreeably to the custom of the country, extend to 70 years for claims founded on the mortgage of Wuttuns. The suggestion being approved, was circulated for the guidance of Collectors, and I believe the rule is now acted upon, though on this point I have not received any specific report from those Officers.

No period yet limited for appeals.

230th. No time has been limited after which appeals are not received, because it was conceived that the ignorance of the natives regarding our system rendered a considerable latitude necessary, until they should become better acquainted with our modes of proceeding; nor have appellants in general been compelled to enter into bonds for the payment of a fine if their complaint proved frivolous, though this has been done in some few instances, when the complaint was suspected to be vexatious.

Execution of Decrees.

231st. Decrees are executed in the usual manner by distraint of property, and personal restraint, if necessary. Houses are sometimes sold, but the implements of trade are usually spared, unless no other property be forthcoming.

Period of imprisonment for debt not defined.

232nd. No definite rules have been established in regard to the period of imprisonment for debt, if the debtor fail to satisfy the demand upon him. Creditors requiring the confinement of debtors pay them subsistence money.

The returns of the several Collectors show the number of debtors in confinement.

Past and present system of administering Justice.

233rd. There can hardly be said to have been any regularly constituted Court of Justice except the Nyadesh under the former Government. But the number of persons who discharged judicial functions was indefinite; all the village and district officers, from Patels to Mamulndars and Sirsoobedars, were Judges. Every Sirdar of note held a sort of Hall of Justice in his own house; Sahookars and Bankers had also amongst themselves their Punchayet Courts or tribunals of conciliation; none of these Judges rendered any account of their proceedings to the Government. Every man might, therefore, in matters of little moment have justice at his own door, without the necessity of coming to Poona in quest of it. In petty suits it was generally impartially administered, and, what enhanced the value of it, it was speedy. In

disputes involving claims to large property, the quality of the justice depended often upon the price paid for it. To receive a bribe from a person who had really a just cause decided in his favour, was generally considered a venial proceeding; but venality at the expense of justice, though of exceedingly common occurrence, had still some blame and shame attached to it.

234th. The channels of Justice, as may be inferred from this sketch, were often exceedingly foul, but the stream was never entirely stagnant. They are now less numerous, but more open and free from the impurities of corruption. From the circumstance of their diminished number, however, it may be doubted whether the aggregate flow of it is now more abundant. The Mamuludars of Districts, though they do not take up causes in the first instance, have the authority to decide causes referred to them; but they have not yet approved themselves so useful, as it is to be hoped they will be, after a longer novitiate. Formerly they were left to their own discretion, and had little control exercised over them. Now they are kept under stricter supervision, are more liable to have their decisions appealed from, examined and reversed, and subjected to all the consequences of disapprobation, either on account of want of form or of error of proceeding. They can, moreover, derive no advantage, except clandestinely, from their situations as Judges; and the trouble and responsibility exceeding the honour and profit to be acquired by the discharge of their Judicial functions, they in consequence enter upon them with lukewarm zeal. This disinclination to the Office occasions a run upon the European Officers, and leads to an accumulation of causes on the file, of which the clearance, even with the addition of a Register for the purpose, will be a work of time and difficulty.

Comparison of former with present channels of Justice.

235th. The common practice of selling justice under the late Government has tended to lower the character of its native administrators, which circumstance also increases the resort to the Adawlut. The mode of performing judicial duties under the former Government having been so lax, it is not to be expected that our native Judges should all at once acquire habits of order and punctuality. Our ideas on this head have little or no affinity with those of the native servants of the old Government. Hence the generality of the Mamuludars whom we employ, despairing of being able to conform to our notions of regularity, abstain from attempting what they consider to be unattainable, and are extremely

backward in taking any part in the dispensation of justice.

Punchayets in
Poona.

236th. Fines for frivolous and groundless complaints are thought by the natives not to be sufficiently heavy in our system of Adawlut. Great complaints are made against Poona professional Punchayets. The abuses of which they are guilty are mainly owing to our want of acquaintance with personal character which leads to Punchayets being ill constituted. Punchayets in Poona are not perhaps so numerous as under the late Government. *Ghur Sumjhoots** were carried on by the exercise of a little authority. Where both parties are respectable and honest, they are still practised; but all who have bad causes prefer the Adawlut.

General remarks
on Punchayets.

237th. No authority being used for the purpose of compelling people to sit on Punchayets, and there being much trouble and responsibility attending the duty, it has everywhere a tendency to fall into the hands of persons who undertake it professionally. As we are less arbitrary than the late Government, we have less power to induce respectable people to undertake the Office. We exact, too, more regularity and expedition on the part of the members, which deters many from accepting it. It would be contrary to usage to compel people to act as Punchayets; but those who decline serving in rotation might be fined, as persons in England are, who refuse to fill certain executive offices. If this be deemed objectionable, no remedy suggests itself but that of appointing a sufficient number of Ameens to each District, for otherwise the Punchayet alone, though it may prove a useful auxiliary, will be inadequate to answer the purpose of dispensing Civil Justice. Under the former Government it was the main tribunal for deciding causes, and people were usually expected to resort to that mode of adjustment when private arbitration failed. It is, however, difficult to judge whether more suits were then settled by Punchayets than at present, as no register was ever kept of them. The number of suits on the whole was then apparently smaller, because the power of *Tuqaza* more frequently decided them. They did not *in limine* come into court. The Judges often insisted, in clear cases, upon their being at once settled without any forms of process—now a great portion of causes that were either rejected, or summarily disposed of, are brought before the European Officer, and the file in consequence is overloaded.

Ghur Sumjhoots are private adjustments.

In small suits, decisions by Punchayets are certainly quicker now than before, but in large ones they are still spun out in a most provoking and tiresome manner.

238th. The Jageerdars of the higher order sometimes undertake the settlement of disputes, but I cannot learn that Justice is administered by them to any great extent. The smaller Jageerdars do not take upon themselves this responsibility, unless they can make it a source of emolument, which they sometimes do to the injury of their relations and dependents. Many abuses in this respect are committed by those who have the independent management of their own jageers, but as their lands are known to be out of our jurisdiction, few complaints are preferred.

Judicial duties of
Jageerdars and
Enamdars.

239th. Neither Patels nor Shetties formally administer any justice. Though empowered to appoint Punchayets, in dispute of which the amount does not exceed 150 Rs. I do not find that they have ever acted upon the authority. Their influence, however, is of the greatest use in eradicating the first seeds of litigation, particularly in matters of local concern, before they come to any growth. Their judicial power has never been of much avail in weighty matters, nor can we ever hope to see much effect produced by it.* It is, however, silently and beneficially exercised within the village circle, though perhaps not to so great an extent as formerly, because the apprehension of deviating from our more strict rules deters the Patels from acting with their accustomed confidence. One disadvantage arising from this change is, that litigants are more apt to refuse to arbitrate, and one or other of them is pretty sure to insist upon going to the Adawlut.

Patels.

240th. The Ameens in Poona settle, as will be seen from Captain Robertson's registers, a great many causes. One or two seem to be respectable, but, on the whole, the character of their proceedings does not stand very high in the public estimation. No Ameens have yet been appointed in the other collectorates, but in all a few might be established, with rules for their guidance nearly similar to those which are laid down in the regulation proposed by the regulation committee.

Ameens.

241st. There have been but very few regular appeals to me as Commissioner, because the greater portion of

Appeals from decisions to the
Commissioner.

* "How can he get wisdom that holdeth the plough and whose talk is of bullocks"—"They shall not sit in the Judges' seat, nor under, stand the Sentence of Judgment."

"But they will maintain the state of the world."—*Ecclesiastes.*

causes is decided either by Panchayet or by Ameens, from both of which the appeal, in the first instance, lies to the Collector. I have, however, received a great many complaints of wrongous, or erroneous decisions, which I refer to the local authorities for investigation. Several have in consequence been revised, and some annulled; in the latter case a fresh Panchayet has been ordered, or the investigation gone into the *novo*. In the great majority of cases the grounds of the complaint have been satisfactorily explained, and the complaint itself rejected. Hitherto I have been guided by the tenor of the rules laid down by the Hon'ble the late Commissioner in his report on the subject of receiving appeals which were to be confined to special cases, with a view to ascertain that the standing instructions were acted up to, and the custom of the country maintained, rather than for the purpose of revising the decisions of the Collectors on each suit.

Causes in which
Sirdars are parties

242nd. Causes in which great Sirdars are parties have come under my own cognizance. They are almost exclusively confined to the disputes of the Putwurdhuns, which are adverted to in another place; almost all other Sirdars reside in their own Jageer villages, and there are few suits filed against them, which may be owing rather to their influence in suppressing than to the absence of any grounds of complaint.

Criminal Justice and Police.

Vide Nos. 6 and 9.

243rd. I shall now proceed to exhibit the state of Criminal Justice and Police in each Collectorate, contrasting it in the past year with the two preceding.

Khandesh.

244th. In Khandesh the crimes of murder, gang robbery, and burglary appear now to be much less frequent than in the preceding years, but highway robbery has increased. This offence is committed entirely by the Bheels, who, being driven out of the hills, continue to infest the plains in gangs so formidable as to defy the exertions of the Police Officers. It will be observed from the returns which the Collector has submitted that no fewer than 111 cases of this crime have occurred during the last three years, in which the perpetrators have not been brought to justice. The difficulty of apprehending highway robbers arises from the circumstance of their being intimately connected with the Bheel Jaglas of Villages, who are the ancient and natural Police Officers of the country. People also have been deterred from giving information of Criminals in consequence of the summary

vengeance which has at different times been inflicted on informers, and the Political Agent is of opinion that a great many of the head inhabitants are often implicated, either in conniving at crimes, from the dread of the consequence of bringing them forward, or in aiding and abetting in their commission with a view to share in the booty.

245th. On the whole it appears that 57 crimes of magnitude have been committed during the year 1821-22, of which the perpetrators have not been apprehended. The number of convictions for various offences appears to be only two less than in the preceding years, so that it may be assumed that the aggregate of moral delinquency was nearly the same.

Frequency of crime.

The number of persons remaining in confinement under sentence at the end of the last quarter was 121.

246th. The number of capital trials, convictions, and executions in Khandesh, stands as follows :—

1819-20.			1820-21.			1821-22.			Total.		
Tried.	Convicted.	Executed.	Tried.	Convicted.	Executed.	Tried.	Convicted.	Executed.	Tried.	Convicted.	Executed.
21	18	6	14	14	6	15	12	6	50	44	18

The accompanying letters and abstracts comparative will, I trust, furnish any further particulars that may be required in the criminal department.

Vide J. K. Do. No. 1, 2, &c.

247th. In Poona the criminal file is usually very heavily loaded, and the magisterial department is alone sufficient to occupy the undivided attention of one of the Collector's Assistants, aided occasionally by the Collector himself and the Register.

Poona.

248th. During the last year there were fewer cases of murder than in either of the preceding. Of gang robbery the number of commitments was greater, but the convictions fewer. Of burglary there do not appear to have been any cases, which is rather an extraordinary circumstance, but it seems to be owing to the crime having been otherwise classed, probably under the cases of

Statement of crimes.

Vide J. P. No.
2, 3, &c.

considerable theft, which have been very numerous, there having been 85 commitments and 78 convictions on this account.—Receiving stolen property seems to be also an offence that has increased. The great prevalence of petty theft is also a striking feature of Capt. Robertson's returns, there having been 463 commitments and 307 convictions for this offence. The Collector's comparative abstract will supply any further particulars that may be required as to the nature of the prevailing offence.

249th. The aggregate of crime is prodigiously great, since there have been during the last year 1,278 commitments and 793 convictions. This may be accounted for by the thieving propensities of the Ramoosees and vicious habits of the lower orders of a large town like Poona, where many persons are out of employ and destitute of any visible means of livelihood.

The returns of heinous crimes committed since the 1st July 1819 up to the end of June 1822, exhibit 54 cases, of which the perpetrators have not been found. This gives an average of 18 per annum, of which nearly two-thirds are burglaries and gang robberies, and the rest apparent cases of murder.

250th. The number of capital trials, convictions, and executions for three years, commencing with the 1st July 1819, is as follows :—

1819-20.			1820-21.			1821-22.			Total.		
Tried.	Convicted.	Executed.	Tried.	Convicted.	Executed.	Tried.	Convicted.	Executed.	Tried.	Convicted.	Executed.
6	5	3	20	20	2	14	10	2	40	35	7

251st. The number of convicts remaining in Jail at the end of June was 257.

252nd. The returns of this Collectorate shew a comparative diminution of the greater crimes, but the total amount appears in the past year to be nearly on a level with that of the preceding.

253rd. The returns of heinous crimes committed during the last three years exhibits a large amount of moral delinquency, of which the authors have not been discovered. It comprehends 108, cases in which, however, a few of theft appear to have been inadvertently included. It is deplorable to observe that about one-third of them are apparent cases of murder, notwithstanding the numerous examples of capital punishment which have been made during that period. The statement of capital trials, convictions, and executions, from 1st July 1819 to the end of June 1822, is as follows :—

1819-20.			1820-21.			1821-22.			Total.		
Tried	Convicted.	Executed.	Tried	Convicted.	Executed.	Tried.	Convicted.	Executed.	Tried.	Convicted.	Executed.
37	28	15	24	13	8	37	34	4	98	76	27

The number of convicts in Jail on the 30th June last was 220.

254th. The amount of crime in Dharwar does not appear to rise or fall in any considerable degree. If we take into account the large accession made to the district by the transfers from the Nizam and by Chintamun Row's cessions, it may be reckoned to have decreased. *Vide J. D. criminal.* The nature of the crimes committed is particularly explained in Mr. Thackeray's letter in the criminal department, which is submitted for consideration.

255th. The number of great crimes committed, of which the perpetrators have not been discovered during the last four Fuslees, is stated to be 79, which, considering the extent of this division, is not very large. It may be stated generally, however, with reference to the catalogue of crimes, the authors of which are not detected, that its accuracy depends entirely on the degree of regularity and fullness with which the District Officers make up their returns. It may be often suspected that they omit to include crimes when the number of those whose authors are undiscovered becomes so large as to threaten them with blame for not tracing the delinquents.

256th. The statement of capital trials, convictions, and executions in Dharwar, for the three last years, is as follows :—

1819-20.			1820-21.			1821-22.			Total.		
Tried.	Convicted.	Executed.	Tried.	Convicted.	Executed.	Tried.	Convicted.	Executed.	Tried.	Convicted.	Executed.
19	16	6	4	4	2	38	36	16	61	56	24

The apparently increased number of capital trials in the last year is owing to several having fallen into arrear, which, till the Collector* had more European assistants appointed under him, had unavoidably accumulated on the file, a circumstance the recurrence of which I see no reason to apprehend.

257th. The number of convicts in Jail at Dharwar on the 30th June last was 224; an account of their caste, crimes, and punishments, submitted by the Principal Collector, accompanies this report.

Explanation respecting the Abstracts of capital trials, &c.

258th. It may be proper to explain that in the column "tried" of the statements of capital trials above given, are included not only the principals, but accessories in such crimes.

The column of "convictions" also contains all persons found guilty of aiding and abetting in capital crimes as well as the principals. Also persons arraigned for capital crimes, but convicted of less heinous offences, and therefore not capitally sentenced. It also comprehends women who, according to the custom of the country, are never put to death.

On the effect of our system of criminal law.

259th. The administration of the Police and Criminal Justice in former times is so fully and ably described in Mr. Elphinstone's report that I shall have but few words to say on the subject.

260th. Crimes in the Dekhan are committed chiefly by Bheels, Ramoossees, Mangs, Dhers, Koolies, Korumars, Mewattees, and Bedurs, and persons from distant

countries. Swindling, thefts, highway robberies, gang robberies, burglaries, and murders were punished under the former Government arbitrarily and summarily, on much lighter proofs than we require for the conviction of the perpetrators of these offences. Criminals, when apprehended on strong suspicion, were usually beaten or tortured till they confessed their guilt. If refractory, the beating or the stocks was repeated at intervals of 3 or 4 days, and if the case were one of robbery, the thief, on the fact being established, was compelled to restore the stolen property, either by a repetition of corporal punishment, by keeping him in the stocks, sometimes till he died, or by confining and tormenting his family. Great delinquents, such as gang robbers or murderers, were punished on the spot without any delay, by loss of limbs or of life, or by perpetual imprisonment, to which was superadded such a degree of privation and sufferance as materially shortened the period of their existence. The diet of convicts was a moderate allowance of Ragree flour with a little salt. Petty thieves were generally flogged, and released after a short term of imprisonment, but the duration of it was indefinite when they withheld the restoration of the stolen property. This was a preliminary expiation which was considered of primary importance. Banishment was also a common penalty; but in all crimes the punishment had reference to the caste and rank of the offender, and he could always secure impunity if he had the means of purchasing it.

Punishment of crimes under the late Government.

261st. The district managers were more rigorous in the exercise of authority, and the powers delegated to them being more ample than those with which we entrust our Mamultdars, they were more efficient as Police Officers; and though they often committed great oppressions on innocent persons, the guilty had on the whole less chance of impunity than under our Government. Fines, however, were sometimes imposed to satisfy the rapacity of the Mamultdars, and they, no doubt, frequently had the effect of increasing the evil which they were ostensibly only intended to remedy.

Efficiency of the native system.

262nd. Substantial evidence is now required before a criminal can be convicted. No preparatory infliction of punishment is admitted, even though the grounds of suspicion are ever so strong. If the person accused voluntarily confesses, well and good; if not, proofs of his guilt must be sought for. Those being inadequate, he is usually acquitted and released. Murderers suffer death, but thieves are let off perhaps rather too mercifully. If convicted of robbery, any of the effects that

Disadvantages of our system.

may be at once forthcoming, are of course restored, but no additional pain or sufferance is inflicted to compel the robber to point out the rest of the stolen property. He is put into Jail, and sentenced to a fixed period of confinement and hard labour. He gets an allowance of 8 or 9 pice per diem, nearly equal to the wages of a common labourer, is well conditioned and well clad, worked moderately, and allowed to have the luxuries of betel and tobacco. This is not an exaggerated picture of the comforts of a convict at Poona, and I believe they are elsewhere equally well treated. Humanity forbids the infliction of preparatory torture to force people charged with crimes into a confession. It cannot be tolerated even in the case of professional thieves, whose rooted and inveterate habits might place them on a lower level than the slaves amongst the Greeks and Romans, with whom alone the use of the rack was permitted. Some additional severity, however, both in respect to the repetition of corporal punishment, the duration of confinement, and privation in the article of diet, might be awarded in cases in which the criminals contumaciously withhold the restitution of the plundered property.

Effects of our system in the increase of crime.

263rd. It is, I think, mainly owing to our mildness and clemency in this particular that robberies are at least as numerous, if not more so, than under the former Government. A thief soon learns how difficult it is to convict him. If convicted, he is sure of being well treated, and has every hope of leaving the plunder entire in the possession of his family. The chances of getting off are infinitely greater than those of punishment, and, after all, the punishment is so mild that it is worth while to incur it for the sake of enabling his family to profit by the fruits of his crime. He will of course break prison, if he can, in the hope of again laying the country under contribution, not being deterred by the risk of returning to jail. *Le Pis aller* has nothing to alarm his apprehensions. The most respectable natives think our punishments less effectual than those of the late Government, and that crimes have increased in consequence of our mildness in punishing them.

Effects of transportation.

264th. Transportation has lately been authorized, and I am of opinion that, after a few examples, the effect of this punishment, which the natives particularly dread, will be considerable in deterring them from the commission of heinous offences, as long as the unknown terrors of the punishment continue to retain their present impression. It may, however, be apprehended that this impression will be transitory, and that the mere deportation of

criminals from the scene of their delinquency will not long continue to be exemplary. The penalty is doubtless severe to a native whom it removes from his caste, family, and climate, and condemns to perpetual labour; but all these evils are seen and felt only by the criminal; and his removal being soon entirely forgotten by his associates, ceases to have any effect in preventing a repetition of similar offences, excepting only as it diminishes the number of offenders.

265th. From the statement of capital trials and the list of capital crimes committed, the Hon^{ble} the Governor in Council will be able to form some judgment whether cases of murder are more frequent here than in our old territories. Executions amongst the natives are viewed with surprising indifference, which may perhaps be ascribed to our want of form in conducting them; a murderer is carried to the gallows with very little ceremony, and but a small number of persons attend to witness it. There is too little of pomp and circumstance to make any impression. We might therefore, I think, with great advantage adopt the native custom, which the Hon^{ble} the late Commissioner adverts to, of dressing up like a corpse the criminal about to be executed. He should also be led in procession through the principal streets, and his crime should be proclaimed to the spectators. We can never hope to move the feelings of the natives whose apathy is proverbial, unless we render punishments more striking to their imagination, without at the same time increasing their severity.

Capital crimes.
Vide Nos. 8, 10.

Executions.

266th. The Political Agent in Khandesh thinks that many people who have been robbed do not complain, in order to avoid the trouble which must attend their repairing to the Magistrate, and attending perhaps more than once before the trial is concluded. Their attendance is certainly an evil, but it is one to which the people in all countries must submit as the price they must necessarily pay for the security of their property.

Inconvenience to
prosecutors of
attendance on
trials.

267th. In a great majority of cases, where the proceedings in the districts are complete, the Magistrate might at once proceed to try the delinquent without previously recording any further Magisterial proceedings. This would prevent a great deal of delay, and save prosecutors and witnesses the trouble of repairing a second time to the Hoozoor, which, when they are not all in attendance at the time of the commitment of the prisoner, sometimes becomes necessary and proves vexatious to all the parties. This inconvenience is occasionally obviated

Advantages of
prompt trial.

by the Collector's holding his criminal sessions when on circuit. The trial of heinous crimes, as soon as possible after they are perpetrated, cannot be too frequently insisted upon. By this means the penalty follows the offence whilst the recollection of it is fresh in the minds of the people, and thereby carries with it the full force of example. The witnesses, too, have less opportunity of being tampered with, and being all forthcoming with the transaction recently impressed on their memory, their evidence is more to be relied on than at a more distant period of time.

Powers of Patels
to inflict punishment.

268th. Patels exercised formerly without any defined limits to their authority the power of slightly punishing for all minor offences, such as abusive language, petty assaults, and trespasses. The punishment seldom went beyond a few blows with the open hand, or confinement for a couple of days in the village Choultry, the prisoner paying subsistence money to the Havildar or Peon who was placed over him. A *Musala* or fine was perhaps occasionally exacted, which did not, however, exceed a Rupee and a quarter; the Rupee going to the Surkar, and the rest to the Havildar. If the crime were of such a nature as to require the infliction of a greater penalty, the delinquent was sent to the Mamuldar for trial. The Patels continue, I think, to use nearly the same powers at present. Captain Briggs states their authority in this respect to be nearly dormant; but as they can now fine to a limited extent and put offenders in the Choultry, and on the whole as Chief Police Agents have a degree of authority at least equal to that which was formerly in good times delegated to them, I do not see that their influence is much, if at all, impaired.

269th. The rule under which villages are held responsible for the payment of property stolen, when the robbers are not detected, has a considerable effect in exciting an activity on the part of the Patels. All the Collectors, however, state that it has rarely been enforced, and I am disposed to think that its adoption, except in cases where it is proved that the thieves belong to the village, or that village people have connived at the robbery, would be a great injustice, because it usually happens, that thieves come from a distance, and their depredations are consequently beyond the control of the village officers.

Restriction as to
armed travellers.
Jails.

270th. By the circular of the 27th June 1820 the restrictions in regard to travellers carrying arms were taken off, in as far as it was permitted that no passport should be required, provided the numbers did not exceed five

and twenty. The disturbances in the Konkan, and in the hills which divide it from the Dekhan, have, however, rendered it necessary for the Police officers to be more strict in stopping people carrying arms, who could not give a good account of themselves, and as long as any restless spirit continues there, it will be expedient to keep up the restrictions, but they may be entirely removed when there ceases to be any likelihood of a renewal of the excesses that have lately occurred in the quarters adverted to.

271st. The want of good Jails has hitherto prevented the establishment of a proper system of discipline amongst the convicts. The judicious observations on this subject which were received from Government with Mr. Secretary Farish's letter of the 28th April 1821 were duly circulated, but I have yet received no report from any of the Magistrates, except Mr. Thackeray's, of the manner in which they have been employed.

272nd. At Dharwar, during the last quarter, 140 reams of paper, each of 10 quires, have been manufactured, and 37 Rupees worth of cloths by certain of the convicts, who have been trained to the work. The rest have been engaged in digging wells, repairing the jail, hospital, public bungalows, and in making baskets, sweeping the jail, and other useful offices. In the preceding months of the current year the quantity of work done was nearly the same. In the year 1821 upwards of 500 reams (each of 10 quires) of paper were made, the value of which was upwards of 750 Rupees, and 158 Rs. worth of cloth. The rest of the work performed is exhibited in the accompanying account of that year. There appears to have been an attention to method observed by Mr. Thackeray in respect to the economy of his jail, which, being well deserving of imitation, I shall not fail to point out to the other Collectors and Magistrates.

Employment of convicts at Dharwar.

Vide J. D. No. 6.

273rd. In regard to the general state of the Police, I am of opinion that although it is far from being so efficient as is desirable for the prevention of crimes, yet that it is as vigorous as can well be expected, considering the number of people thrown out of employ, the great intermixture of foreign and Jageer lands with our Villages and the vicinity of the Nizam's frontier on the East, and the facilities of escape afforded to Ramossees and Coolies by the fastnesses in the western range of mountains.

274th. It is impossible to say whether the people are more moral under our rule than under that of the Peshwa. Almost every laudable object of ambition, except

Morals of the people.

that of obtaining the Office of Mamulutdar or Duftur-dar, is placed beyond the reach of the better classes, and the effect may probably be to induce habits of idleness and dissipation. Amongst the lower orders these habits will be promoted, if care be not taken to prevent it, by the increased prevalence of drunkenness, which is apt to follow the introduction of European Government. The sale of Arrack does not prevail to any great extent in the Poona, Ahmednuggur, or Khandesh Districts, but it appears to have increased in Dharwar. This is chiefly to be ascribed to the presence of Madras Troops and the influx of their followers, and to the introduction of large levies of Peons from the neighbouring Districts of Bellaree, where the lower orders, such as Beders, Dhers, and others, are much addicted to the vice of drinking.

Sale of spirituous
liquors.

In Ahmednug-
gur.

275th. In Ahmednuggur the Abkaree Revenue is rather increased, and it would have been still more augmented had not the Collector prevented the establishment of new shops, where they were not allowed by the Peshwa.

In Khandesh.

In Khandesh the revenue from this branch has increased; but the Collector ascribes this to the suppression of unlicensed village stills rather than to any increased propensity to drunkenness, of which, he states, the instances to be astonishingly rare, and those chiefly confined to Bheels and Ramoosees.

In Sattara.

Captain Grant is of opinion that inebriety is more frequent than formerly, owing partly to the increased facility of privately distilling, and partly to the difficulty and expense of procuring opium, which was formerly used as a substitute for spirits.

In Poona.

Drunkenness is by no means a prevalent vice in Poona where very few stills are worked, and the Collector is of opinion that not half a dozen quarrels in the course of the year originate in intoxication.

Captain Briggs also makes the same observation.

Regulations re-
specting the sale
of liquor.

276th. The late Government in its best times was exceedingly strict in its regulations regarding the sale of intoxicating liquors, and much of what is to be found good in the morals of the lower orders of people may be ascribed mainly to the restrictions that were kept up. It would be a hardship to prohibit the sale entirely, because in some parts of the country the use of spirits is necessary to the health of the people, particularly those who inhabit the hills and jungles. It is indispensable to Marhatta

soldiers, most of whom drink publicly. It forms one of the offerings to some of the idols, is requisite in many medicinal preparations for men and cattle, and is particularly beneficial to women in childbirth. All that can be done is to keep up the prohibition where it has been customary to interdict the sale, to raise as much as possible the price of liquor, and of licence for the vend of it, as well as to punish drunkards wherever they may be brought under the eye of the Magistrate. In proportion as the prices are raised, will it be removed beyond the reach of the lower orders, who are most given to intemperance.

277th. Mr. Thackeray has just submitted some good rules for controlling the sale of spirits which he has adopted in his agreement with the arrack renters for this Fuslee. They are interdicted from selling within five miles of any cantonment, or to any soldier, from allowing any person to take spirits from their shop without a pass signed by the Amildar, from receiving anything but cash in payment for liquor, from allowing drunkenness or quarrelling in their shops, or keeping them open beyond 8 o'clock at night. Their shops and stills are limited to a certain number, and a particular situation under the eye of the officers of Government, and the quality of the arrack is not to be in any way deteriorated, and its price is fixed at 8 annas per pukka seer.

278th. The diminished influence of paternal authority, as well as that of the elder branches of families, promises, however, to have a worse tendency to produce a relaxation of morals than even drinking. This effect is at present kept off, because every endeavour is made to discountenance divisions; but whenever a regular code of Regulations is introduced, these family schisms must take their course, and will, doubtless, become still more numerous.

Diminished influence of patriarchal authority.

279th. The subject of domestic slavery in the Dekhan would appear to require to be regulated by some legal sanctions, in order, on the one hand, to prevent the oppression of slaves, as well as to check the traffic; and, on the other hand, to obviate the injustice that would be occasioned to private property by any interference amounting to an absolute prohibition of the sale of what has hitherto been deemed a marketable commodity. From the answers to queries it will be observed that slavery in the Dekhan is very prevalent, and we know that it has been recognized by the Hindoo Law and by the custom of the country from time immemorial. It is, however, a very mild and mitigated servitude rather than an absolute slavery.

Domestic slavery

ory, and it differs essentially in many particulars from the foreign slave-trade, which, to the honor of humanity and of the British character (though with little effect towards diminishing the extent of the evil), has been discontinued by British subjects.

Treatment of slaves.

280th. Slaves are treated by the Hindoos with great indulgence, and if they conduct themselves well, are considered rather as hereditary servants of the family than as menials. They become domesticated in the houses of the upper classes, who treat them with affection, and allow them to intermarry with the female slaves; and the offspring of this connection, though deemed base born, if males, are often considered free, but if females they remain slaves. Marriage, however, is equivalent almost to emancipation, because, when married, slaves become rather an encumbrance to their owners.

Progeny of slaves.

281st. Many respectable Bramins have one or more slave girls as servants, and in a Marhatta household of any consequence they are reckoned indispensable. The female slaves are termed Loundees, and the offspring of Loundees, by a Brahmin, is designated Sindey. They do not, however, acquire the character of pure Marhatta blood till the third generation, though they call themselves Marhattas from the first. The children of Marhattas by a Loundee take the family name of the father, but the stain of blood is not wiped out till after the expiration of three generations.

282nd. A slave girl could not quit her master without his consent, but the master was obliged to clothe and feed her, and provide for the children whom she might bear him. The master could chastise his slave with moderation, but if death ensued from his severity, he was punished severely by fine or otherwise, according to the pleasure of the Government. A master could sell his slave, but in the upper classes it was not considered respectable to do so.

283rd. A woman of Marhatta caste committing adultery or fornication was sometimes condemned to slavery, and debtors have sometimes become slaves to their creditors: but the greatest portion of slaves are reduced to that condition in times of famine, when parents sell their children for the double purpose of saving their lives, and themselves from starvation. A great number have within these few years been imported into the Dekhan under these circumstances, and this mode of disposing of a famishing offspring seems beyond all doubt to have been the means of alleviating scarcity. One great evil

has, however, resulted, that of kidnapping children for the purpose of selling them in distant countries as slaves. This is a common practice amongst the Luzzans and Brinjarees, but it may be prevented by forbidding the sale of all children of whom a satisfactory account of the manner of procuring them is not given.

284th. Whether it is politic entirely to prohibit the traffic is somewhat questionable. Mr. Thackeray is of opinion that if Government abolish it, it ought to provide a fund for starving children. All the Collectors agree that it would be inconsistent with usage to emancipate them, and it seems doubtful whether the measure would be acceptable to the slaves themselves. It would certainly be unpopular amongst the people. The importation of slaves from foreign states now stands prohibited by the orders of the Supreme Government. This, however, has increased the price without putting a stop to the traffic. For further particulars I beg to refer to the Collector's answers on this subject.

State of our relations with other Governments and with the Jageerdars, &c.

285th. My several despatches in the Political Department have kept the Hon'ble the Governor in Council so fully informed of all transactions and discussions with foreign states, as well as with the principal feudatories and Jageerdars in the Dekhan, and the general political state of the country, that it is perhaps hardly necessary for me to advert to them on the present occasion. A short view, however, of the subject may not be deemed superfluous in a general report.

286th. The discussions with the Resident at Hyderabad, respecting the proposed exchanges to be adjusted in the treaty pending with the Nizam, have not yet been brought to a conclusion, owing principally to the objections which have been raised against the valuation of the cessions made by the British Government to his Highness.

287th. The Most Noble the Governor General's decision was that, after the full concession to that Prince of the whole of the claims of the Peshwa's Government on account of Chouth, excepting that guaranteed to the Southern Jageerdars, the remainder of the transaction, with the reservation of a Jageer to Sullabut

Khan, should consist of mutual exchanges on equal terms to the extent of about 6,60,000 Rs. This was the amount of the districts to be ceded by us to the Nizam, in lieu of which we were to receive an equal amount of country from his Highness, lying to the Westward, and on the banks of the Seena River.

Cessions to the Nizam.

288th. The principal districts to be ceded by us, which lay within the Nizam's boundary, were taken possession of by his Highness during the war, and the remainder being the districts of Umbur Ellora and Seor Dondalgaum, were ceded in the month of March 1821, on our receiving from his Highness his districts West of the Seena River, up to which period we had received no cession whatever from the Nizam.

Suggestions respecting the adjustment.

289th. Although the whole value of the districts ceded by us was found to be, with the deduction before noticed, considerably above the sum assumed by the Governor General, viz., 6,60,000 Rs., yet as our estimates were objected to, and as those of Mr. Russell on the part of the Nizam were within a trifle equal to the above amount, I suggested that this point should be conceded, and that the demand from the Nizam should be limited to the Governor General's estimate, which, including the Chouth guaranteed, amounted to Rs. 7,80,000 net revenue.

Balances due by the Nizam.

290th. The amount of the cessions received from the Nizam is Rs. 4,31,785,3½, and the balance of revenue remaining is Rs. 3,48,214,12½, besides the arrears due on account of the revenue so long held by the Nizam, without any equivalent cession, and the excess still remaining against him, amounting in all to nearly twenty lacks of Rupees.

Jageers in the ceded districts.

291st. In the Districts which were within the Nizam's boundary, and were ceded to him at the war, several personal Jageers were granted by the late Government to its subjects. These grants being not reserved, were therefore lost to their former holders; but as all other personal Jageers of the late Government had been restored, and as some of the individuals in question were deserving of consideration from various causes, it was at one time contemplated by the Hon'ble the late Commissioner that some provision should be procured for them from the Nizam, and hopes were accordingly given to a few that their cases would be favourably considered. As these grants, however, were not taken into consideration by the Governor General in the scheme of the treaty, which differs in some of its terms from those which the late

Commissioner had in view when he looked for a compensation for these Jageerdars, it does not seem that any opening has been left for a consideration of their claims, unless some reduced provision should be made by our Government for a few of the most deserving.

292nd. The subject of the arrangements of this treaty have been repeatedly brought to the notice of the Supreme Government, but it does not appear that any final instructions have been communicated, either as to the amount of the further cessions, or the arrears of revenue to be demanded from His Highness. I shall be prepared, when orders shall have been received for adjusting the final details, to avail myself of the opportunity of suggesting to the Resident at Hyderabad the cession of such districts as may tend to the mutual improvement of our boundaries.

Delay in the settlement of the Treaty.

293rd. An investigation has long since been instituted into the possessions of Sindia in the Dekhan, in order to ascertain those villages which were ceded to the British Government by the treaty of Serjee Anjengaum, and made over by us in the subsequent partition treaty to the Peshwa, but which were allowed by that Prince to remain in the hands of Sindia as before. The whole of these villages have been distinguished from those which were reserved to Sindia in the 8th article of the above treaty. It has been suggested that a portion, at least, of the former class should be resumed, and that our authority should be introduced into those that are continued, which latter arrangement has been authorized by the Supreme Government, and adopted in a certain degree, but the great question as to which grants are to be resumed and which continued, remains undecided.

294th. The inconveniences that attend the present intermixture of Sindia's territories have also been at various times brought to the notice of Government, and they are likely to be increased, should the proposed measures respecting custom duties be carried into effect. The embarrassments which are constantly arising from the collision of his local authorities with ours, occasion a very serious interruption to the conduct of public business in the districts, the extent of which can hardly be understood by those who have not had to deal with the officers of a Marhatta Government. Sindia's mahals in Khandesh, which were assigned in liquidation of our advances to him, are under the management of Captain Briggs, and produce considerably above a lack of Rupees net revenue. It is extremely desirable that every exertion should be made

to effect by such exchanges as may be required a mutual consolidation of our territories.

Holkar.

295th. Such of the villages claimed by Holkar as were found to be *bonâ fide* permanent grants by him to his dependents, have been confirmed under Sanuds from the British Government. The nine Nisbutwar villages of Waubgaum, &c., have been restored to him on the independent tenure, and his hereditary and private rights have been continued. The intercourse of this state with the Dekhan is now extremely limited.

Kolapoor.

296th. The present state of the Government of Kolapoor holds out a prospect by no means favourable either to its own stability or to the tranquillity of our surrounding possessions.* * * * *

Disputes of Kolapoor and Warree.

297th. The final decision of Government respecting the adjustment of the disputes between Kolapoor and Sawunt Warree, has given great dissatisfaction to the former state, whose expectations had been raised by the original intentions of Government on this subject. I have, however, inculcated forcibly, not only the justice of the decision itself, but the absolute necessity of an immediate compliance with the orders of Government, and I trust that the good sense of Bhow Mahraj, who is still struggling to retain some little share of influence, will induce him to procure the Raja's acquiescence.* * * * *

Sattara.

298th. I have the satisfaction of thinking that the views of the Hon'ble the late Commissioner for establishing an independent Government for the Raja of Sattara and the purposes for which this measure was intended, have been already in a considerable degree answered. On this subject I can add nothing to my report of the 24th April. The administration of His Highness' Government has been brought to a state of order as perfect as is consistent with the objects contemplated, his country has been settled with moderation and judgment, his revenue raised to a degree fully adequate to the support of his dignity, and he himself, as well as his ministers having acquired a respectable proficiency in the art of Government, through the zealous and able exertions and instructions of the Resident, His Highness has been released from control, and vested with the full powers of administration.

Effects of the Raja's emancipation.

299th. The immediate effect produced by this emancipation on the public mind has certainly been favourable to our character for generosity and good faith, and I have every reason to expect that as long as the Raja shall continue

to be guided in points of difficulty by the discretion and advice of a judicious Resident, the hopes which have been conceived of the beneficial effects of this policy on the country at large, will not be disappointed. No judgment can be formed from experience for some time, since the Raja as yet scarcely knows his own independence, and the extraordinary influence which circumstances have continued to give to Captain Grant over his mind, will long survive the direct exertion of that Officer's control
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300th. Amongst the principal Jagoerdars, the first in importance are the various Chiefs of the Putwurdhun family. It is particularly unfortunate that circumstances should have conspired to sow the seeds of dissension and disorder amongst three out of the six principal branches of this house, and the partitions which have been allowed in the different estates, have tended rather to aggravate than to extinguish the animosities which give rise to the separation. Various vexatious and often trifling claims, of a nature scarcely admitting satisfactory adjustment, have been originated or re-agitated, and I see little prospect of these feuds being amicably settled, unless a plan of arbitration, to which I shall allude in the sequel, be successful.

Principal Ja-
gerdars Putwur-
dhuna.

301st. The division of the Merij estate into four shares and, above all, the reservation of the future charge of the fort to the elder branch, has given the greatest umbrage to Madhoo Row, who formerly managed the whole state. The domestic accommodation of the two minors and their guardians, and also of Gopall Row, has been a fertile source of quarrel, and I have been under the necessity of desiring that the whole of them, excepting the elder branch, whom I have also advised to follow the example, should leave the fort and provide themselves with houses elsewhere, which, however, I do not believe they have yet done. The division of the Kooruns, the allotment of the customs, and the partition of the family property amongst the four sharers, are still in dispute, and the arrears of allowance claimed by Gopall Row, from the period when his right to partition was admitted, up to that when he obtained possession of his share, have not yet been adjusted.

Merij.

302nd. Almost all these points of dispute are of such a nature that it is hardly possible for an European to form a correct judgment respecting them, and I have hitherto been obliged to content myself with enjoining them to settle them amongst themselves. A short time ago, however, a proposal was made by Madhoo Row, which appears

Proposal for
arbitration.

to me the most likely of any, to lead to a settlement of the disputes. It is to refer them to the arbitration of any Sirdars who may be named by Government, and requested to send agents for the purpose of mediating in the questions at issue. I have entirely approved of this proposal, and I have desired the Vakeels of the other branches to communicate to their masters my wish, that they should acquiesce in it. Should they agree, I have great hopes of arriving at a satisfactory conclusion of the present vexatious quarrels.

303rd. I must not omit to mention that the resolution of Madhoo Row to retire from the world rather than hold the fort for his nephew, entirely subsided when he was requested to deliver over charge and accept of a passport to go wherever he pleased.

Jumkhundee.

304th. The final partition of the Jumkhundee estate between Gopall Row and the Chinchineckur have been concluded, the division of the family property and the arrears claimed by Govind Row remain in dispute. I have done all I could to bring them to an amicable understanding, but having failed, I can perceive no other course so good as an arbitration such as is suggested by Madhoo Row of Merij * * * * *

Disputes between Govind Row and Gopall Row.

305th. The partition of the Jumkhundee estate was arranged soon after the commencement of the last Fuslee, but the actual allotment of villages to Govind Row was delayed for some months afterwards, until Gopall Row had secured a considerable portion of the current revenue, which he now refuses to refund, on the ground that it has never been the practice to pay up any arrears on the occasion of such divisions, and the whole of the collections have gone to defray the family debts and expenses, of which he offers to produce accounts that have not yet been rendered. I am of opinion that he ought not to be allowed to profit by his wilful delay in giving up Govind Row's share; but I have hitherto been unwilling to resort to any harsh measures with him, because he continues to assure me of his desire to come to an amicable accommodation with his Cousin, of which, however, there is little hope, except through the intervention of mutual friends.

Tasgaum.

306th. The particulars of the detection of the conspiracy formed by the Karkoons of the Tasgaum family to suppress or destroy the Will of their late master, and to usurp the management of the estate according to a forged instrument, have already been laid before Government. The Karkoons have been placed in confine-

ment, and I have used every endeavour to cause the production of the real Will, or, if it has been destroyed, to discover its contents. * * * * *

307th. The late refusal of Chintamun Row to give up Babjee Punt Gokla, the murderer of the Vaughans, sufficiently evinced that the temper of this Chief is not improved. * * * * * Sanglee.

308th. His unsettled disputes with the Merij family respecting the ancient division of property are still pending at Dhatwar, but without much likelihood of early adjustment, since neither party is ever at a loss for expedients for protracting the inquiry. Chintamun Row's disputes with the Merij family.

309th. The Chief of Sedbal and Koorundevar require no particular notice. Sedbal and Koorundevar.

310th. Before dismissing the subject of the Putwurdhun family, it is necessary to observe that the effects of the dismemberment of their estates have been far from beneficial, either to the character of the Chiefs themselves or the prosperity of their territory, into the management of which, I fear, that many disorders are creeping. The conduct of their administration has, in my opinion, already fallen short of the high estimate which had been once formed of it. These irregularities may in part be owing to the youth and inexperience of some of the Chiefs, and in part to the irritation and animosity occasioned by the present quarrels, which infect not only the immediate retainers, but extend even to the remotest connexions and dependents of the various branches of the family. When the disputes shall have been settled, these feelings will, I trust, subside, and be succeeded by conduct more becoming the former character of these Chiefs. The whole of the present generation, which was entitled to a division, having already received their separate shares, the rule of limitation adopted by Government, restricting from further partition that part of the Jageer which is granted for military service, and declaring that in future all junior branches who may obtain separate shares shall sink into the rank of Jageerdars of the second class, will henceforth be applied, and will, I trust, go far to prevent all farther schisms in this once respectable, but now divided and falling family. General conduct of the Putwurdhuns.

Restrictions as to future partitions.

311th. Little need be said of Appa Dessace of Nipanee; he has received his compensation of Rs. 90,000 in lieu of his claims on the Chouth, but he seems hardly reconciled to the late changes. He keeps up a considerable number of Military followers, of whom his contingent was a very poor specimen. * * * *

Nipanee.

State and Retinue
of Jageerdars.

312th. The great Jageerdars do not continue to keep up so much state as they did in the Peshwa's time. The establishments of most of them are conducted on an economical scale, and, as I have had already occasion to report, their contingents are in a state of inefficiency that might form a good subject for the pencil of Hogarth; a large proportion being ill-armed, raggedly dressed, and scurvily mounted. The same motives for keeping up a Military retinue do not now exist as formerly, since there must now be few opportunities of displaying any parade, and almost all seem to be sensible of the inefficiency of attempting to resist the authority of Government. With reference to their diminished means, Chintamun Row of Sanglee and Appa Desaee of Nipanee maintain the largest number of Military followers.

Inferior Jageer-
dars.

313th. The remaining Jageerdars, who enjoy their personal Surinjams only, have all retired to their states, where they live on a reduced scale of expense, although many of them probably have hardly been able to contract their establishments within their present limited income. They are in general much embarrassed by their creditors, notwithstanding that every possible consideration is extended to them in respect to their debts.

Amount of
Jageers.

314th. The amount of personal Jageers to be restored was, as stated by the Honourable the late Commissioner, in his dispatch of the 25th October 1819, and its enclosures, Kumal Rupees 11,38,901,9½ estimated to produce Rupees 7,46,269. Of this amount the Jageers actually restored have fallen short by Rupees 1,39,834, Kumal, or Rupees 83,582 produce. But some additional Jageers have been granted to the amount of 54,134 Rupees, including Rs. 27,000 to Vissajee Punt Gokla on the discharge of himself and his contingent from service, and 10,000 Rupees to the Moonshee of the late residency, Mahomed Huneef.

Lapses of Jageers

315th. Of the total Jageers granted, the amount which has reverted to Government by lapses from death and other causes has been no less than Kumal Rupees 1,18,212, being Rs. 73,427 actual produce. An abstract of the whole is submitted for the information of Government.

Vide No. 12.

Amount of Pen-
sions. Vide No.
12.

316th. The list of pensions submitted to Government on the 21st November 1820 amounted to Rupees 3,09,066, being 19,579 less than the amount proposed by Mr. Elphinstone. Since that period about Rs. 27,270 additional pensions have been granted, owing principally to the discharge of extra horse; and Rs. 13,805 have lapsed to Government.

317th. The whole of the grants contemplated by the Honourable the late Commissioner, such as the addition to the Raja of Sattara, the compensation in lieu of Chouth to the Nepaunkur and Putwurdhuns, and the additional gratuities to the latter, as well as all other intended donations, have been made according to the instructions left by Mr. Elphinstone, and the details have been finally adjusted.

318th. It was intended to issue Sunnuds to the whole of the Jageedars, and all the principal Sirdars were accordingly desired to send in accurate lists of the whole of their possessions, but they have never complied with my requisition.

319th. Of the Mootsuddies of the former Government a very large proportion remains without employ. Every department, whether Civil or Military, in the Public offices, at the Court, or in the country, was formerly filled with them in a much larger proportion than at present. The army, infantry as well as horse, had an ample complement of Karkoons attached to it, and each Garrison had also its establishments. The Troops of the Surinjamee or Feudatory Chiefs, who by the terms of their tenure were bound to perform service with their contingents, had likewise their share of these Officers. The Sahoo-kars, too, employed a great number. In all these branches the field for service has been greatly narrowed, so much so that I think it may be confidently assumed that not one-fifth of the whole now possesses service,—many of these are now living in a state of *désœuvrement* on the savings of more fortunate times, and a few have applied their little stock to trade and to agriculture. Those who had before been engaged, or had relations engaged in these occupations, do not feel much inconvenience from the revolution that has taken place; but others who had never had recourse to this mode of livelihood, have become pinched for subsistence, and are suffering considerable embarrassment.

Employments of
Karkoons and
Mootsuddies of
the former Gov-
ernment.

320th. In regard to the great Mootsuddies, the liberality with which Government has continued their personal Jageers, and the ample provision that is supplied by the Pension list, have, in a very great degree indeed, obviated the distress that would otherwise have resulted from the extinction of the old Government. The policy, too, of establishing the Government of Sattara has doubtless contributed mainly to this end. The standing order to Collectors to employ Natives of the country in preference to foreigners has also in this respect had a beneficial effect.

Great Mootsuddies.

But for these circumstances, it would not be easy to account for the universal tranquillity that has succeeded so sudden and unexpected a change of dynasty.

Karkoons employed in Ahmednuggur.

321st. The Collector of Ahmednuggur states that he has a good many of the old Karkoons in his employ, and, agreeably to the instructions issued, he continues to give the preference to them on occasions of vacancy; but their inveterate habits of peculation and extortion often oblige him to dismiss them.

Poonah.

322nd. The Collector of Poona has between fifty and sixty in his employment, but he states that the great body of them are without service, living from hand to mouth in small towns, where they can live cheaper than at Poona.

Khandesh.

323rd. Captain Briggs also employs a few, but natives of the country; but Mr. Thackeray, as already observed, gives the preference, in the higher Revenue Offices, to the Mootsuddies of our old provinces. In the lower departments many Karkoons in the Marhatta Country are entertained in the service.

Dharwar.

Unemployed soldiery.

324th. Of the unemployed soldiery of the Mahratta class, it is fortunate that the majority have been born and bred cultivators, and there were perhaps few in the service who had not at the same time some relations at home employed in agriculture; many of them were connected with the Patels and Mookudums of villages, who bred horses with a view to service in the Peshwa's cavalry. The return of so many hands to agriculture must in many places overstock that department of labour, and consequently contract the means of obtaining a livelihood from it, but it still furnishes a resource for a maintenance, though somewhat circumscribed, to perhaps one-half or three-fourth of those who formerly belonged to the Military body. Many of the rest live on the fruits of former plunder, which in times of war, to a Mahratta soldier of fortune, is always a primary object, pay being quite a secondary consideration. A man indeed seldom boasted of any Military success if he had captured no booty. A few of the Military have, no doubt, been compelled to turn labourers, and a small number are said to have gone in quest of employment to the Nizam's territories.

Foreign soldiers.

325th. Of foreigners, such as Hindoostances, Rohillas, Sindees, Arabs or Mewatees, by far the plurality have returned to their native country.

Estimate of the number.

326th. The most extravagant estimate of the number of the Military class without service in the whole of the

late Peshwa's dominions, does not rate them higher than 30,000.

327th. The Collector of Ahmednuggur thinks, that nearly all the unemployed soldiery in his Collectorate have become cultivators, and that so favourable is the public feeling towards our Government, and so great the awe of our power, that there is no danger of their being prevailed upon to enter into intrigues for disturbing the public tranquillity. Ahmednuggur.

328th. The Collector of Poona states that there are considerable numbers of unemployed Mahomedans and Mahrattas, who go about Poona without any certain means of livelihood, persons of indolent habits who retain the pride of soldiers. He estimates their number at about 600, and seems to think them chiefly domiciliated in brothels, to the keepers of which they are not unfrequently indebted for their meals. Poona.

329th. In Sattara there are many soldiers still living on their relations in the country, besides numerous unemployed foreigners in great distress, who are only prevented by the dread of our power from joining in any disturbance. Sattara.

330th. The whole number of horses in the country from the Tapti to the Toongbudra is not reckoned at more than 20,000, exclusively of the Raja of Sattara, but inclusively of the Jageerdars; of these horses a moiety perhaps does not deserve the name, as they are little better than Tattoos. The Putwurdhun contingents, amounting to about 1,300, many of which were undoubtedly mustered only for the occasion, fully exemplified the fact of the extreme scarcity of good horses. One-third I may safely say were mere Ponies, another third nearly unserviceable from age and hard work, and the remaining third merely passable. Horse.

331st. There are probably not 6,000 horses in the Company's territories at this moment; of these but a small number are of a description whose progeny would answer for the service of our cavalry. We may, however, anticipate very beneficial effects from the measures which are in progress for the improvement of the breed. I do not think it likely that any persons will at present be found willing to undertake the charge of keeping stallions at their own expense, since almost all the owners of horses have already more than they know what to do with; but when the improvement which the breed will derive from the cross of Arab blood, and the advantages Improvement of the breed of Horses.

which will result to the breeders by the sale of the colts shall have been shown, I have no doubt that many natives will be anxious to possess Arab stallions. The horses which have been sent here are much admired, and have already covered many fine mares; but it will require time to introduce the plan generally, and I fear that the difficulty of disposing of the fillies will always be a bar to its entire success.

Present condition
of the Bheels.

332nd. When we look back to the swarms of horse that covered the plains of the Dekhan in 1817 and 1818, and now see the same country with so very few good horses to be found throughout its whole extent, the change seems scarcely credible. It may, however, be partly accounted for by the havoc occasioned amongst them during the harrassing marches in which the Peshwa was so closely and incessantly pursued by our Troops.

Khandesh.

333rd. The energy and activity of our Officers, Civil and Military, aided by the reliance which is placed upon our good faith, have done much towards reclaiming the Bheels from their inveterate habits, or I may with more propriety say, their hereditary professional propensities of plundering. The various reports that have from time to time been laid before Government show that the plan of pensioning a few of the Chiefs, and giving them an allowance for a few followers, though not fully successful, has been attended with good effects. Many, however, even of those to whom this liberality has been extended, have afterwards relapsed. The Jungles and hills of Khandesh are still more or less infested by them, notwithstanding the very judicious and zealous exertions that have been at various times made to seize or destroy these Banditti. Gang robberies on the highway, and successful forays, in which great numbers of village cattle are carried off, still evince the turbulent and daring spirit of those half-civilized marauders, of whom but a scanty portion has yet surrendered the bow and arrow for the plough-share. The Chiefs seem to have but an imperfect influence in repressing these outrages, though they find no difficulty in exciting a spirit of depredation whenever favourable opportunities present themselves.

Succession of
Chiefs not always
hereditary.

334th. In our intercourse with the Bheels in Khandesh a communication is generally held directly with themselves and not through the medium of the Naiks. The succession to these Chiefships does not appear hereditary in practice, whatever it may have been in theory. Any man who distinguishes himself by pre-eminence in daring outrage and success in plunder, establishes for himself

the title of Naik, and finds no difficulty in collecting followers. It is not unusual, however, in broils amongst themselves for one to characterize another as an upstart, which proves that the Chiefship went in particular families. It is obvious that no one in such a state of society could long retain authority who did not possess some superiority either of talent or enterprize.

335th. The Bheels are at present unsettled and dissatisfied with a Government of order which keeps them within bounds. Time and conciliation may by degrees reconcile them to the change, and gradually introduce a taste for agricultural pursuits amongst the rising generation, who will find no resource but in labour and industry.

Feelings of the
Bheels towards
our Government.

336th. The Bheels of the Nuggur District have been entirely reclaimed, and are as peaceable as we can ever expect them to be. The Coolies also of that district are perfectly quiet, and do not seem inclined to participate in the disorders of their Southern neighbours in the Poona District, who have on several occasions raised *Bunds* in the Mawuls. The Coolies and Ramoossees also in the Sattara territory and the Punt Suchew's Jageer, still retain the restless marauding spirit which has always characterized them under a native Government. In many instances their Chiefs have left the service and pay of Government to join in these predatory excursions, nor does it appear that they have any cause of complaint or disaffection towards us, or even the apology of necessity to account for their conduct. The late excesses have probably been principally owing to the character of a few individuals, such as Roopsing in the Kokun, Moraree Nayk at Sattara, and two or three in this district who have just suffered the well-merited punishment of their crimes.

Bheels of Ahmed-
nuggur.

Coolies.

337th. Against such men, Military force is of little avail; vigilance and promptitude on the part of our district officers to crush the first seeds of disorder as soon as they appear, and severity on the part of Government in punishing those who are convicted, will best put a stop to these outrages; but, above all, confidence and resolution on the part of the villagers to refuse compliance with their lawless demands and resist their exactions, would most effectually prevent their recurrence. Such, however, is the want of energy amongst the natives, and so small are the villages in the mountainous tracts, which are usually the scene of depredation, that we find the greatest difficulty in inspiring them with spirit enough even to give information against those plunderers, much more to resist them, however contemptible. The state of the Southern

Means of repress-
ing the outrages
of Coleebunds.

Konkun evinces how dangerous disorders of this description may become, if early means be not used to crush them.

Hill Forts.

338th. The destruction of Hill Forts has enabled Government to dispense with many Sibbundies. This is the chief advantage that has attended it. The hill people were certainly kept in some awe by the presence of the garrisons of these forts, although they are in general situated on such lofty eminences as to preclude the possibility of the Sibbundies acting with any effect against insurgents. On the whole, however, I am inclined to think the demolition has not been followed by any prejudicial consequences. A list of all the Hill Forts that are now kept up is annexed to this despatch. The rest have been destroyed.* * * * *

Vide No. 13.

Military.

339th. In respect to Military arrangements, it is perhaps only necessary that I should show, in the annexed Table, the present distribution of the Troops in the conquered territory :—

	EUROPEAN.				NATIVE.				Total.
	Horse Artillery.	Foot Artillery.	Infantry.	Total.	Cavalry.	Infantry.	Totals.	Auxiliary Horse.	
Poona	50	1,000	1,080	550	1,900	2,450	280		3,786
Solapoor	40	1,000	1,040	700	2,200	2,900			3,940
Seroor	100		160		170	170			380
Battara		10	20		1,850	1,850			1,870
Ahmednuggur ..					750	750	250		1,200
Gungthuree ..					200	200			
Total Poona division ..	160	110	2,000	2,270	1,350	7,070	8,320	530	11,126
Khandesh		20	20		2,060	2,060	530		2,608
Southern Marhatta Country ..		200	400	600	650	2,750	3,400		4,000
Grand Total....	160	330	2,400	2,890	1,900	11,880	13,780	1,060	17,734

340th. The auxiliary infantry have long been disposed of, and their officers employed in the Sibbundeos. The auxiliary horse have been reduced to a thousand Suwars and their expense to less than five lacks of Rupees a year. I have already submitted to Government a suggestion for converting them into district horse, with the exception, if necessary, of the Hindoostan Ressalla, which might be kept up as a Military body. By this arrangement they would certainly be more readily applicable to the purposes of police for which they are at present chiefly intended in the districts, and a very considerable saving of expense both in numbers and pay might be effected at no distant period of time.

Miscellaneous.

CONDITION OF THE PEOPLE.

341st. The Ryuts in many villages, though usually frugal and provident, are much in debt to Sahookars and Merchants, owing to the oppressions of the Revenue Contractors. Many of these debts are of long standing, and are often made up of compound interest and fresh occasional aids, which go on accumulating so as to make the accounts exceedingly complicated. A Ryut thus embarrassed can seldom extricate himself. His exertions may be compared to the hellish torments of Sisyphus, who had no sooner rolled his burthen to the summit of the hill, than it fell back upon him with redoubled violence. It would be hard rigidly to enforce the payment of such debts by distraint of the Ryuts' property, for they are of such a character that they can with propriety be adjusted only by a composition, which is rarely to be obtained but through a Punchaet. No distraint should ever be allowed unless the creditor gives security for the payment of the Revenue due by the Ryut. The Meeras fields of Ryuts are sometimes mortgaged for these debts. The Ryuts in some cases, and the mortgagee in others, paying the Sirkar dues.

342nd. The Collector of Ahmednuggur, notwithstanding some embarrassments, is of opinion that there is an universal tone of satisfaction amongst the Ryuts resulting from the improvement of their condition, and, he thinks, that they are gradually extricating themselves from their difficulties. The general feature of the picture is correct, but it is perhaps charged with colours a little too brilliant. He thinks that complaints against them from Sahookars are decreasing, but this circumstance is partly to be ascribed to many of these debts having been declared inadmissible.

Ryuts in Khan-
desh.

343rd. Captain Briggs represents the unprecedented cheapness of grain as a reason which must render it absolutely necessary to reduce the present rates of assessment, without which, he apprehends, a serious falling off in the revenue. Hitherto the district assessment, he states, has been regulated on no very intelligible fixed principle, and consequently emigration of the Ryuts from one place to another has occasionally taken place. It is, however, almost as difficult to reduce as to raise the assessment on data so imperfect as the accounts which we are yet possessed of.

Ryuts in Sattara.

344th. Captain Grant also bears testimony to the ameliorated condition of the Ryuts, who, notwithstanding some prejudices against us, which they must naturally entertain, are, he thinks, sensible of the superiority of our mode of administering the revenue. He thinks the management of the best times of the old Government cannot compete with ours in point of excellence.

Pressing Begarees.

345th. He adverts to the practice of pressing Ryuts as Begarees, which is still occasionally kept up, particularly by our Sepoys when marching on detachment and travelling on furlough, notwithstanding the repeated orders that have been issued on the subject. The abuse he ascribes to the ignorance, on the part of the Sepoys of the existence of the prohibition, which cannot have been sufficiently explained to them. As a remedy for the evil, he suggests that the regulation should form a part of the standing orders of every Battalion, should be read monthly by the interpreter, and enforced with the greatest strictness.

Ryuts of Poona.

346th. The Collector of Poona considers the general condition of the Ryuts to be by no means bad, though, in the Mowuls, he thinks the assessment too high, and the burdens of Auckdars too heavy, and, on the whole, that the people in the Western are worse off than those of the Eastern quarter of his District. The character and circumstances of the country in the hills, so different from those of the plains, sufficiently account for the difference of their condition.

Abolition of
transit duties on
grain.

347th. The abolition of the transit duties on grain, a measure which I lately recommended to Government when writing on the subject of the customs, will, I trust, tend materially, by emancipating the Ryuts from the hands of the Village Banyans, to improve their condition and to render any general reduction of the land assessment unnecessary.

348th. The influx of Ryuts from the Nizam's country was at first considerable, but the favorable Cowles now granted there, are attracting back some part of the agricultural population. This has taken place both in Poona, Ahmednuggur, and Khandesh.

Immigration and Emigration.

From the Nizam's country.

349th. Some of Sindiah's subjects, meeting with little protection from the rapacity of the Officers of that Government, have migrated; and we are likely still to gain an accession of inhabitants from the intermixed lands belonging to that Chief, if he does not adopt a more fostering system of management.

From Sindiah's villages.

350th. Emigration from one village to another has occasionally happened in Khandesh. Many Ryuts, who formerly left the province, have, since our accession to the Government, returned from Berar and from Goozerat, and considerable tracts of land are reported to have been cleared. But, in the course of my tour of upward of a month in Khandesh, I did not happen to observe much recent progress in the feeling of the almost interminable jungles which have of late years overrun the province, so as to render it a complete den of tigers and wild animals.

Khandesh.

351st. Much time and consideration was, at an early period after taking charge of the Commission, devoted to the subject of village debts. The suggestions, I had the honor to submit, met with the approval of the Honorable the Governor in Council, and were in consequence circulated, in the form of instructions, for the guidance of the Collectors and Political Agents. Captain Grant, however, is the only one who has fully acted upon those instructions by taking the necessary preparatory measures for ascertaining the sum of the debt and classifying it under its several heads.

Village Debts.

352nd. The usurious nature of many of these transactions was such as to secure the creditors from loss if they realized one-half of their demands. The crops of whole villages, as Captain Pottinger correctly states, were often mortgaged to them before they were ripe; and the greatest distress often ensued from this mode of forestalling the market. Where village debts are of very old standing, exceeding 20 years, or where they have been contracted under collusive or fraudulent circumstances, the Collector of Ahmednuggur has always rejected them; but, where fair and reasonable, he directs the Kumavisdars to call on the Patels and to settle them by instalments. By this method he finds he can satisfy the applicants without distressing the Ryuts, and the lat-

Method observed in Ahmednuggur.

ter, finding it is not a part of our system entirely to cancel such claims, have begun to compromise them as far as they have had the ability to do so.

Method observed in Khandesh.

353rd. Captain Briggs directs his Mamuludars to assist creditors in recovering village debts, for which the Ryuts have become responsible ; but rejects those of long standing, which have been contracted on account of advances of the public revenue.

Suggestions of Capt. Grant.

354th. I beg leave to refer to Captain Grant's suggestions on the subject of village debts as conveyed in his answers to my supplemental queries. His observations are very judicious, but they serve, I think, to show the magnitude and difficulty of the subject. The great mass of these debts consists, in fact, of advances or loans to the late Government, but the sum is great and the creditors so numerous, that no Collector can, in my opinion, have time to go into the inquiry so as to decide what shall be considered *bond fine* claims, and what not. Should Government decide on the propriety of taking upon itself this debt, which I conceive to be the only way of extinguishing it, it will be necessary to appoint a commission purposely to scrutinize the demands of the creditors, and to separate the good from the bad, on the principles laid down in my circular, and improved upon by Captain Grant. Both village and private debts, in a great degree, have arisen out of the exactions of the farming system, and the almost insuperable obstacle to any settlement or even classification consists in the difficulty of distinguishing what are really public and what private transactions. This difficulty will be increased whenever an investigation is begun, for all sorts of documents will be fabricated to prove that the claims are more of a public than a private character.

Present circumstances of Sahoo-kars.

355th. The mercantile and banking trades are perhaps those that have most materially suffered by the change from Native to European Government. The condition of the Sahoo-kars is, in consequence, much deteriorated ; it being computed that not two-thirds of the former capital are now employed in banking speculations. The causes of this falling off may be referred to several circumstances, but it should be premised that they apply with much force only to Poona and a few other large towns in the Dekhan.

Cause of decrease of trade.

356th. The capital has ceased to be the seat of Government, the residence of a Court and its numerous ministers and Officers. A great stagnation of trade has ensued, since great purchases of jewels, shawls, and cloths

and divers valuable commodities are now no longer required to supply the demands of Oriental parade and luxury. The army now compensates by its discipline for its diminished numbers; consumption is, in consequence, everywhere greatly reduced, and, with it, has of course followed a temporary decline of commercial prosperity.

357th. Another great cause of loss to the banking trade is to be found in the altered mode of realizing the public revenue. A very large proportion of it was formerly remitted either by bills drawn from the districts upon the Poona banks, or if paid in cash, passed through the hands of bankers, who profited by the exchange of coins before the collections reached the public treasury. Bankers had in consequence their agents in the districts, and the ramification of the money trade in loans to the Ryuts, and to the renters of villages and districts, extending to every quarter, created a wide circulation of specie, which returned to their coffers with an abundant accumulation of interest. Accommodations of this nature were frequently, too, repaid in grain, which was received at a price much below the market rate, and consequently brought great returns to the lenders. These advantages are now considerably abridged under our revenue system. The Government settlement is made more directly with each cultivator, and public demands are better defined. Each village pays the public dues directly into the district treasury. What is lost to the Sahookars is, therefore, gained by the Ryuts, and as their prosperity constitutes the public wealth, much improvement may be expected to result from the more equal distribution of profit amongst the agricultural classes.

Abolition of the
Hawala system.

358th. Trade of money-lending is much diminished by this change of system, but is still further obstructed by the difficulties which Sahookars now find in recovering their debts. Under the former Government the privilege of Tuqaza seems to have furnished a substantial security for the honesty of those who lived on credit. Creditors, by dint of this effectual mode of redress, could starve even the better sort of debtors into compliance with their demands; or, until they should be satisfied, could saddle them with the payment of daily diet money to those who were sent to besiege and dun them. Debtors of the lower order were treated with still more summary rigour by merciless creditors. They were sometimes made to stand on one leg under a vertical sun; and occasionally, in order that a greater impression might be made, they were compelled to bear a large stone on the naked crown of the

Difficulty of re-
covering debts.

head. Should this process fail, either owing to the contumacy or the inability of the debtor, he was probably locked up in a dark closet in the creditor's house, where every means of coercion, short of absolute beating and endangering his life, was resorted to at discretion.

Restriction of
Taqaza.

359th. No such arbitrary power is now admitted, though a moderate and restricted system of Taqaza is still tolerated; but if, after all, a debtor does not pay, the creditor must prefer his suit to the Collector's Court. To this resort he has often many objections. If he is a person of respectability, he thinks it an addition to the evil already sustained by the loss of his money to be compelled to stand up in the Adawlut on a footing of equality with perhaps a person of inferior caste and degree, whom he considers to have already injured him in purse, the most sensible and vital part in which a Sahookeer can be aggrieved. Supposing, however, all obstacles overcome and the debt proved, the only satisfaction usually procurable to the creditor is to confine the defaulter in Jail at the further expense of his daily subsistence. Something perhaps may be realized by the distraint of the debtor's effects, but in most cases the amount will be trifling, because the debtor, who either cannot or will not pay, has generally contrived previously to make away with all his moveable property.

360th. The present limitation of the power of creditors has certainly served to check mercantile dealings; merchants are compelled to be more cautious in their speculations, and to look more to individual character and collateral security; but to counterbalance these defects there is now less oppression and more freedom from personal violence and torture. These are unquestionably solid advantages gained, and though the natives from being long habituated to despotic power, of which fear is the ruling principle, can hardly be expected for a long time to appreciate them, yet their good effects at a future period may be confidently anticipated.

Caution requisite
in legislating.

361st. In legislating, however, we should keep in view the nature of their former Government, and in emancipating them, innovate slowly—recollecting always that a large share of moral virtue is required on the part of subjects to prevent rational liberty from degenerating into licentiousness, and ultimately leading to contempt and resistance of authority. I by no means think the moral character of the natives so bad as it has been represented to be, but I am certain they have many seeds of depravity which will sooner or later ripen into a full harvest, if we

do not continue to rule them a good deal according to the spirit of the laws and usages to which they have been, with so little variation, accustomed from time immemorial.

362nd. To return to my subject. I do not find that many Sahookars have either emigrated or become bankrupt since the change of Government. Those of Poonah are, as already observed, deprived of many sources of trade and profit. The absence of all the Jageerdars and Surinjamsedars, who have retired from the capital to their estates, is not amongst the least of their losses—and to these may be added the despair of ever realizing the great debts that are very generally owing to them by this class of persons. It is true that the creditors had not under the old Government any certainty of recovering their debts, many of which were contracted by broken down Sirdars and Mamuludars; but, as long as any hope existed, the knowledge of their possessing such claims, contributed by upholding their credit, to advance their mercantile transactions.

Bankruptcy has not been frequent.

363rd. As many of the debtors became involved in these embarrassments on the security of possessions and offices which they now no longer hold, they cannot be expected to extricate themselves or even to be responsible. A sponge may therefore be considered to have been applied to such debts, the extinction of which must of course have had a prejudicial effect on the credit of the commercial and banking part of the community. The losses they have undergone by village debts are also very considerable. The subject of these debts was discussed at great length in the letter which I had the honour to submit to Government on the 6th of January 1820, to which I have already adverted.

Debts of Sirdars often irrecoverable.

364th. Some agency houses, branches of Poona firms, have been established at Sattara, which in part make up for the failures at Poona. In further compensation for the losses of Sahookars and merchants, in general, it may be observed that under our Government they directly contribute very little to the support of the state. The Tax on them is merely nominal, and does not amount to anything like what is paid by the same classes in many of our old provinces, particularly the ceded districts on the Madras establishment, where, under the Veeshundie or income-tax system, they pay from 10 to 15 per cent. on their annual profits. Sahookars, too, are now exempted from all occasional *Dunds* or forced levies

New houses of Agency at Sattara.

Exemptions of Sahookars.

which they were sometime compelled to pay to the late Government in the shape of Nuzzurs exacted on succession to property or on other pretexts.

Character of the Mamulutdars.

365th. Of the present Mamulutdars, I fear there is but a small number whose integrity can be relied on, and, as far as my observation goes, I should estimate that not a third of those belonging to the Dekhan are practically acquainted with the details of revenue management. To such a pitch of moral corruption had the Mamulutdars arrived under the farming system during the latter years of the late Peshwa that common integrity was never expected from them; and as the Mamuluts were rented by those who agreed to pay most for them, experience and ability to foster and improve the resources were hardly considered requisite qualifications.

Policy of employing natives of this country.

366th. Under these circumstances the policy of now exclusively employing these officers is, in my opinion, somewhat questionable. It is humane to endeavour to alleviate the evils inseparable from a new conquest by availing ourselves of the services of the natives in preference to strangers; but with such corrupt habits and such a want of acquaintance with our more regular system of administration, I am afraid our attempts to improve the prosperity of our subjects by means of such imperfect instruments will be attended with limited success.

Mamulutdars in Ahmednuggur.

367th. Captain Pottinger speaks very unfavourably of the integrity of his Mamulutdars, and alludes to several abuses which he cannot entirely put a stop to; but many of them are of such a nature as to be greatly checked, if not entirely eradicated, by the vigilance and exertions of the Collectors. He looks forward, however, to a period when they shall become very honest, an anticipation of a change for the better which is more desirable than probable.

Mamulutdars in Khandesh.

368th. Captain Briggs thinks favourably of his Mamulutdars, but repeats the general complaint of their want of energy in judicial affairs, and of the disregard of their authority which obtains on the part of suitors, who insist upon bringing their complaints to the Hoozoor. Fourteen have at different times been dismissed. All those now in office, except one, are inhabitants of the Dekhan. Considering the abuses that have prevailed, it is not extraordinary that so many have been convicted of malversation or incapacity.

369th. Time will show what effect the almost entire exclusion of the better trained class of revenue servants

belonging to our old provinces will have on the fiscal administration. Those of the country are perhaps less needy, but they are, if possible, more systematically corrupt and intriguing. They are in general ignorant of the details of revenue management, and if not judiciously mixed in each department with foreigners, their union with the district Zumeendars will often defeat the vigilance of the most experienced Collector. Could we find many of Nana Furnawees's school, we might certainly reckon with confidence on their local experience and their popularity, but those bred up under the farming system are rarely to be trusted as managers.

Comparison of native Mamuludars with those of the old provinces.

370th. The Collector of Poona has discussed in the 86th paragraph of his answers to the queries the disadvantages of a diffused Government agency. The arguments which he adduces are those which have been used in favour of the Zumeendaree and against the Ryutwaree system of management, founded on the impossibility of always getting vigilant Collectors, and on the dishonesty of all native servants. He declaims with much justice against the intrigues of informers, but he appears not sufficiently to appreciate the advantages that a Collector must always derive from unreserved communication with all classes of persons, and "from receiving all opinions and being guided implicitly by none; by which method alone the Ryuts can be secured from exaction, and the public revenue from embezzlement." These advantages are entirely precluded in the absence of that diffused agency which he appears so much to deprecate, and without which, indeed, the Collector himself would degenerate into a mere receiver of rents, instead of exercising the high and responsible office of regulating and conducting the whole fiscal administration of a great province.

Native servants in Poona.

371st. In the Southern Marhatta Country, out of twenty-two Mamuludars one only is a native. The rest of them, and all the Serishtedars of Talooks, are natives of places south of the Toongbudra. The majority of the Peshkars are also foreigners. Of the inferior servants, such as Gounshtahs and Karkoons, three out of four are natives of the Marhatta Country. The rest come from our old provinces. Mr. Thackeray observes that the servants of the late Government have been rendered so corrupt and unfit for business of late years by the renting system, that it is generally found unsafe to employ them in situations of great trust and importance, and, he fears, that the habits of most of the present generation are too deeply rooted to admit of reform.

Native Servants in the Southern Marhatta Country.

Thirty-eight public servants employed either as Mamuludars, Serishtedars, or Peshkars, have been dismissed by the Principal Collector for embezzlement, corruption, or misconduct ; of these, 26 were natives of our old provinces, and 12 were natives of the country north of the Toongbudra.

General effects of native agency.

372nd. I am disposed very much to coincide with Mr. Thackeray in opinion as to the character of the Revenue Servants of the late Government, and to think that the extent of malversation that occurs in each Collectorate will depend in some measure on the degree in which they are employed. Efficiency of control, however, with any Revenue Servants will depend mainly on the manner in which the Collector employs the double check of his two Duffurdars, without whose connivance no extensive abuses can ever long remain undetected. An old experienced servant on the Bengal establishment observes with much justice of the native officers that, "in common with the generality of the natives of India, their conduct in the discharge of their official functions is greatly influenced by the character and proceedings of the European Officers of Government under whom they are employed, and that, under an active Collector of scrupulous integrity, all gross abuse of the powers intrusted to them may be, and has been frequently prevented."

Conduct of native servants towards the gentry of the country.

373rd. The moment a native is appointed to an office of considerable trust, he begins to think that a portion of the predominating power of the Company's Government is transfused into his composition. He is exceedingly apt in consequence to treat *de haut en bas* all those who come in contact with him. This spirit, however, is more observable in the natives of our old provinces who are appointed managers of districts than amongst those of the new. The reason perhaps may be that, in our old territory, the nature of our institutions has in a great degree confounded all ranks and distinctions of persons, reducing the whole to nearly one common level, with the exception of the few whom we employ in office.

Sattara.

374th. The annexed translation of a letter from the Mamulutdar of Kurrar to the haughty chief of Sanglee will in part exemplify these observations. It may be added that the Mamulutdar, who was a native of the Dekhan, was discharged for his incivility. Captain Grant states that the Mamuludars now are certainly less respectful to the gentry of the country than they were.*

* A. C. Krishnajeet Bhoula, servant of Sukharam Nayk Kalli, mer-

375th. The Collector of Ahmednuggur gives his Mamuludars credit for more civility towards the higher classes than I have done, but he very properly forbids them from holding any official intercourse with Sirdars of rank.

376th. Captain Robertson reports that considerable jealousy and dislike subsist between the more respectable natives and our public servants generally. Poona.

377th. Upon the whole, I am inclined to think that although the bearing of our native servants may not generally have been offensive to the native gentry, yet that a greater degree of civility would be very desirable, that the general instructions on this head ought to be carefully attended to by our local officers, and that the prohibition against holding intercourse or interfering with Sirdars of rank should be strictly enforced. Greater civility desirable.

378th. If too much trust be reposed in servants immediately in attendance about the Collector, they acquire an undue influence, and are enabled to suppress complaints that would under other circumstances be brought forward. The only effectual remedy for this evil is that of giving an audience frequently to all classes. I have taken many opportunities of impressing upon the Collectors the necessity of their sitting a number of hours on certain days of the week, purposely to receive complaints, and I have reason to believe that the instructions are now more fully attended to than they heretofore were. Access to Collectors.

379th. Captain Pottinger states that he is happy at all times to receive visitors of the higher order, and that he sits twice a week in *furread kutcheree* where he receives any petition that is presented to him. Capt. Pottinger.

380th. The political Agent in Khandesh receives Captain Briggs.

chant of Kurrar, was sent by his master in charge of some cash from Kurrar to Merij on Monday the 12th of Ashwur Wudd. He accordingly set out from Kurrar, and on the same evening took up his lodgings at the house of the Patel of the village of Naudra. Next morning he left the village, and was murdered at an old well on the road about half a coss from the village, and the money carried off. The body was left on the spot the whole day, and next day the Patel and Ramoossees buried it. The Nayk had sent to procure information, and has reported these particulars; wherefore as the village of Naudra is within your Talooks, I have written this representation to you. The merchant's servant had lodged in the house of the Patel and was murdered in the grounds of that village; you will therefore inquire into the business, and send me an answer that I may communicate it to the Hoozoor. These outrages were not usual in your districts; I have now reported the present occurrence. The inquiry must be conducted without listening to the misrepresentations of any one. If you recover the Nayk's money, your vigilance will be commended by the Sirdar.

Sirdars of rank with the distinction due to them, and appears to be sufficiently accessible to complainants.

Captain Robert-
son.

381st. The Collector of Poona states that he sits two or three times a week to hear complaints, according as he can spare time from his other duties—sometimes for 4 or 5 hours, sometimes for one only. It would not be doing justice to Captain Robertson's zeal to infer from this expression that he considers the duty of a secondary nature; but his mode of sitting has been evidently desultory, and circumstances have occasionally led me to conclude that the time allotted to it has been insufficient to give him the means of acquiring the enviable facility of disposing of complaints, which he alludes to, as being possessed by gentlemen in other parts of India. It is due to the Collector, at the same time, to state that the people here are litigiously disposed, and that my being on the spot is partly the cause why references to me are more numerous here than from the other Collectorates. The importance of giving a ready and frequent audience having been pointed out to the Collector's attention, I have no doubt that the recurrence of complaint on this head will in future be obviated.

Mr. Thackeray.

382nd. Mr. Thackeray sits for the purpose of hearing complaints for two or more hours three or four days in the week. The Ryots flock to him in great numbers, and infinite good is done by allowing them either to prefer written petitions, or publicly in the open crowd *viva voce* to represent their grievances. This method adds greatly to their security from exaction, and serves as a check both on the Hoozoor and district servants. I wish the practice were observed with equal regularity and publicity everywhere.

Personal inter-
course with the
higher classes of
natives.

383rd. Nothing perhaps would conduce more to reconcile the higher classes of natives to the change of rulers, or tend more to the popularity of our Government, than a more unreserved personal intercourse with them. It is much to be regretted that our general system of conducting business should leave it so little in the power of our local officers to promote a communication of this description. The advantage to both parties would be very great; we should acquire a better knowledge of their character and habits, and a degree of popularity with them, the attainment of which is an object of the utmost consequence to our Government. They, on the other hand, would gain by an acquaintance with our personal and national character, and the system of our administration; and by observing more intimately the

effects of an advancement in general knowledge and civilization would conceive a taste for improvement, which might lead to the most important results.

384th. These are but a few of the manifest benefits that would arise from this intercourse, the maintenance of which is so strongly recommended by the Honourable the late Commissioner. I am fully aware of the many obstacles to its existence, of the personal sacrifices it would require, of the difficulty of finding leisure, and many other objections that amount almost to an insuperable bar; but I am so convinced of the good which, even in the limited degree attainable, would follow from it, that I think it may be useful to lay some stress upon it, as a point of duty, in this place, and more particularly as Europeans in general are perhaps not duly impressed with its importance. The attention of the Collectors and their assistants ought to be more especially directed to this subject, to which sufficient consideration has not, I fear, been given. When on circuit, the visits of the Sirdars and Gentlemen of the country ought always to be received and encouraged as much as possible by our Officers, who ought not to be too unbending in yielding to those rules of etiquette of which Native Gentry are so tenacious. It ought to be recollected that, since the change Government has inevitably deprived them of so much consequence, it is the more incumbent on us to continue to them the forms of civil intercourse which are yet in our power; and that although we may be apt to consider them as far beneath us, yet they held a respectable rank under their Native Prince, which, as we now occupy his place, we ought to preserve to them as far as possible.

385th. Young men on their first arrival in India, and their first appointment to Office, are so prone to form opinions entirely at variance with those which I have just expressed, and to act on notions so diametrically opposite, that I have deemed it proper to inculcate these principles to the assistants who have been appointed to the Dekhan, and I lately circulated for their guidance the judicious instructions of Sir John Malcolm on this subject. It would, I think, be attended with good effect if a code of this kind were given as a sort of manual for every one newly arrived from England. The motto of it might be in the words of Shakespeare:—

Instructions to
young men on
their first arrival
in India.

- O "But man proud man!—
- "Drest in a little brief authority,
- "Most ignorant of what he is most assured,
- "His glassy essence,

"Plays such fantastic tricks before high Heaven,
"As make the Angels weep."

Spirit of native
institutions.

386th. I am of opinion that the spirit of the native institutions has really been maintained in the Dekhan in a greater degree than in any of our old provinces, at a similar stage of our acquisition, except perhaps the Ceded Districts, during the first years of Colonel Munro's administrations. The general contexture of those institutions remains fundamentally the same, strengthened but not impaired, renovated but not changed. The same immunities and customs are preserved, the same laws, the same fiscal rules cleared only of the defects which had of late times crept into them. The religious and charitable establishments, and the Village and District Officers, have all been maintained in the utmost integrity to which they have been accustomed at the best periods of former Government. The prejudices and feelings of the Sirdars have been consulted; and though we have not always succeeded, the former subordinations have, as far as possible, been attended to.

387th. I may here take occasion more particularly to mention the Dukshuna and the Hindoo College as subjects which have excited considerable interest.

Dukshuna.

388th. The Dukshuna is an institution of considerable antiquity, having been continued for about eighty years under the late Government. It had degenerated latterly into little more than a promiscuous distribution of alms to Brahmins, but a part of the donation was especially reserved as a reward for learning, and was separately recorded and distributed at the palace to the principal Shastrees. It is this part only of the institution that has been partially preserved. In my letter of the 5th February last, I fully stated my sentiments on this subject, and I beg leave to express my opinion that the Dukshuna ought to be continued on its present reduced scale (about 35,000 Rupees), and with the restriction which I then suggested. Much importance is attached amongst the learned to the *eclat* which is acquired by the exhibition of their talents on the occasion of the public examinations, and to the scale which is affixed to their acquirements by the amount of prize awarded by the committee of Shastrees who examine the candidates and regulate the distribution. It certainly conduces much to our popularity, and promotes in a considerable degree the preservation of national learning.

389th. The establishment of the Hindoo College, although at first regarded with some grains of distrust, has contributed powerfully to impress on the mind of the

natives our desire to support institutions for their advantage. Circumstances have prevented the full completion of the establishment. No Shastree has yet been found qualified to undertake the medical branch, and this school is in consequence vacant. I entertain, however, hopes that, on the occasion of the approaching assemblage of Shastrees at the Dukshuna, a proper teacher may be found. The limitation in point of age has also occasioned a few vacancies, since not many scholars are found within the required age who can pass the preparative examinations in some of the branches. I am, however, unwilling to extend the limit beyond the age of twenty; and as many who have been rejected are now studying to improve themselves, I doubt not but the whole of the vacancies will soon be filled up. The present expense is about 1,200 Rupees per mensem; the number of scholars on the foundation is 77; and of those who attend, but have not been admitted, about 60. I lately visited the College, and invited a few of the principal Sirdars and Shastrees in Poona to witness the exhibition of the scholars, with which they appeared to be much gratified, and I propose that a regular examination should be held at an early period.

Hindoo College.

390th. The investigation of the Wurshasuns or charitable pensions of the late Government has been nearly brought to a close; but the accounts of all the Collectors not being come in, a decision on these claims, which amount to some lacks of Rupees, has been unavoidably protracted. The delay arises from the extreme difficulty of deciding what are valid and what are not valid claims, there being scarcely any Sunnuds or accounts, or any evidence beyond the verbal testimony of the Zumeendars to establish the solidity of titles to these allowances.

Wurshasuns,

391st. Captain Pottinger, whose sanguine opinions usually lean to a prospective optimism, seems to think our Government highly pleasing to the natives in general, and that their attachment goes on daily increasing, and keeping pace with the continually augmenting respect for our authority. This feeling he considers particularly to have been evinced in the Districts lately received from the Nizam; but considering the anarchy and oppression under which they have so long laboured, and which must have made any change desirable, the circumstance does not add much to the proof of our popularity. Captain Briggs, too, considers our administration popular. The same opinion is expressed by Captain Robertson as far as the great body of the community is concerned,

Popularity of our Government.

though he has no doubt but those who are Gentlemen Idlers would rather be dabbling again in Politics than be mere spectators of the most Augustan sway. He does not think their attachment to us increasing, but that they are becoming more reconciled to existing circumstances. Capt. Grant, who has perhaps a better opportunity of judging than any of our executive officers, thinks that there are a great many Brahmins and Sirdars who are much discontented with our Government, although our liberal policy in the restoration of landed property and pensions, and in preserving the native institutions, is highly appreciated by the great body of the people. The opinion of Mr. Thackeray is nearly the same.

View of the present system as it affects the natives generally.

392nd. The present system is unquestionably unfavourable to all who depended upon the patronage of the Peshwa, and to Sirdars in general. This effect proceeds from the indispensable policy of a foreign Government, which precludes the possibility of our employing Sirdars in high offices, either in the Army or the Civil Department. Our Government is, however, acknowledged to have the advantage over the late one, inasmuch as it dispenses equal justice to all classes, without favoritism or partiality. Complaints appear now to be multiplied, because Tuqaza is less operative, and the Heads of castes less arbitrary, and because, as there are fewer independent authorities to hear and decide on complaints, these are brought into a narrower compass, and by being concentrated are more conspicuous; whether they are, in point of fact, more numerous than formerly, must be a question somewhat doubtful. It is probable they are so, because many petty complaints are heard by our tribunals that would not have been listened to formerly, and consequently would not have been preferred.

Feelings of Sirdars.

393d. Sirdars of consequence feel our more rigid rule in cases of improper conduct on their part, since their offences are not now to be propitiated by Durbar Khurch and Nuzerana as formerly. They also dread our meddling in the affairs of their families, the discontented members of which, as well as their servants, are very apt to complain to us on every occasion of grievance or dispute, in the hope that we may interfere, or that, through the dread of our interference, they may obtain their object. But, above all, they dread the idea of being in any way subjected to our Courts, which are apt to confound all ranks and castes, and, in the true English spirit of freedom and equality, to reduce all to one common level. Their fears, however, on these points are beginning to subside,

in consequence of the delicacy which it has been our study here to observe towards them.

394th. There are many ill-disposed persons, who are ready to misrepresent our actions and motives, and to circulate reports and opinions to our disadvantage. There is also a singular disposition amongst the Brahmins, in general, to attribute all the acts of our administration, even the most indifferent, to some secret and interested, if not sinister, views, however different from the obvious principles and objects of the proceeding in question. Rumours are, therefore set afloat, and believed either until experience proves their falsehood, or they are forgotten in some new and equally groundless tale. Numerous instances of these reports, many of the most ridiculous description, and some of the most mischievous tendency, have come to my notice. These fabrications passing through the medium of a number of discontented people out of employ, and greedily received by the natives who have an extraordinary fondness for news and stories of any description, tend, not only to keep up a general agitation in the public mind, but to propagate impressions to our disadvantage. I am, however, of opinion that these feelings are chiefly confined to the metropolis. In the Districts the people have little leisure to think of such matters. They look to the effects of our administration without troubling themselves about our motives; and as it is chiefly amongst the lower classes of our new subjects that those beneficial effects are apparent, so our Government is much more popular in the country than in towns, with the poor than with the rich.

Misrepresentations of the disaffected particularly at Poona.

395th. Although our proceedings are viewed with suspicion by the better classes, yet they are forced to admit the superiority of our general system of management, which, if it does not conciliate their attachment, at least commands their respect. With this class we can never hope to be popular, but their dread of our power will keep them quiet, and their suspicions and dislike will be gradually weakened, until they shall have been reconciled to the change; the same effect will be produced in time amongst the military classes, and, indeed, these results have already been in a very considerable degree effected. With the great body of the people, the agricultural classes, our Government is not unpopular, and its popularity will probably increase if our assessment is regulated with moderation and judgment.

General feelings towards our Govt.

396th. Considering the immense disadvantages under which we labour, as strangers and foreigners of a differ-

ent language and religion, the degree in which our new subjects are reconciled to our Government, and the entire tranquillity of the country are matters of no small surprise. This effect is, I think, mainly to be attributed to the enlightened policy that has been pursued in the wise adaptation of our system of management, as nearly as it was possible, to the temper, habits, and prejudices of the people, and our forbearance from all innovation in matters that were not repugnant to reason and justice. By persevering in this course we may hope to secure their steady allegiance; but it would be idle to expect any great cordiality of attachment, because we never can mix with them in any sort of intimacy, and as we exclude them from all the higher offices of the administration, the upper classes must of necessity consider themselves degraded by the change of Government.

397th. In closing this Report, I beg leave to testify the sense I entertain of the zeal, industry, and ability of the several Political Agents and Collectors placed under my authority, and to express my acknowledgments to them for the information I have derived from their Reports, and their answers to my various queries, many of which possess, on different points, particular merits, and some of them evince much talent and diligence of investigation. For solidity I should give the preference to Capt. Grant's and Mr. Thackeray's replies, and for variety and ingenuity of research those of Capt. Robertson do him much credit. Captain Briggs's disquisition on the origin and institution of the District Zameendars is also both curious and interesting. Capt. Pottinger's replies exhibit a respectable knowledge of the state of his Districts; though, as they have been drawn up hastily in consequence of the Collectors having been employed for some months past on a very troublesome and disagreeable duty, they are perhaps less complete than some of the others.

398th. I may also be permitted to bring to the notice of the Honourable the Governor in Council the merits of my Senior Assistant, Lieutenant MacLeod, from whom I have on every occasion received assistance, which I cannot sufficiently appreciate. In the arrangements connected with the transfers and cessions to and from the Nizam, and in the investigation that has been gone into of the possessions of Sindiah and Holkar in the Dekhan, I am particularly indebted to him for his zealous aid by which the interests of Government have been greatly promoted; and in the general conduct of the various and important

Duties of my Office, his opinions and his indefatigable industry have at all times been invaluable. I have, therefore, much satisfaction in thus publicly recording my belief that in whatever situation it may hereafter please the Honourable the Governor in Council to avail himself of Lieutenant MacLeod's services, talents and peculiar qualifications, they will not fail to prove of the utmost benefit to his Honourable Employers.

I have, &c.,

WILLIAM CHAPLIN.

Poona, 20th August 1822.

APPENDIX.

A. Abstract comparative of the Revenue and Expenditure of the Dekhan for 1230 and 1231 Fusloes.

B. Instructions regarding Ryutwar Settlement.

C. Instructions respecting Gram Khurch.

D. List of Puttees or Extra Cesses.

E. Instructions regarding the Assessment of Mooras Lands.

F. Account of Revenue Administration of Nana Furnawees.

N.B.—In the Report all the references to enclosures in the records of Government are retained, although it is deemed necessary to print only the above.

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Comparative Abstract of the Revenue and Expendi

	For 1231.		
	Rupees.	Q.	R.
The Total Jummabundee of the Dekhan was as follows :—			
The land Rent, including Mohturifa, &c.	79,18,950	1	08
Abkarry or Toddy and Arrack Farms	2,52,361	2	26
Zukaut or Customs	8,03,332	3	25
	89,74,644	2	59
From this the following deductions must be made :—			
Setsundee or Village Sebundee Lands...	1,44,410	2	63
Mokassa and other Huks or rights enjoyed by Jageerdars, &c.	2,25,661	0	38
Huks of Zumindars	2,14,552	0	67
Ditto of Patels and Village Officers	2,24,544	1	12
Allowances to Pagodas and Mosques	93,085	1	92
Wurshasuns... ..	13,714	0	75
Village Sadirwarid or Gram Khurch	1,31,059	2	19
Total deductions	10,46,967	1	66
Remains Net Revenue as per Kistbundec	79,27,677	0	93
Of this sum there remained outstanding at the end of the year			
	2,78,162	3	48
Leaving Net Collections realized	76,49,514	1	45
To which may be added amount of Judicial fines and Extra Revenue	2,20,215	0	46
Making a Grand Total of	78,69,729	1	90
The Charges were as follows :—			
			Per-centage.
Hoozoor Cutchery and Sadirwarid	4,96,374	3	14 5 2 13
Asham and Sebundee Poons	5,28,950	2	49 5 3 57
Irregular Horse	33,949	1	29 0 1 51
Ramoosees and Bheels	49,437	0	72 0 2 20
City Police Expenses	47,421	0	50 0 2 11
Talook Sebundeas and Sadirwarid	5,45,600	0	86 6 0 30
Charges Extraordinary	48,879	1	95 0 2 18
Tank Repairs			
Allowances to Surinjamecdars	61,491	1	56 0 2 74
Pensions, &c.	3,27,964	0	32 3 2 61
Shrawunnias, &c., allowances	1,11,467	3	83 1 0 97
Wurshasuns and Charities	1,44,767	2	43 1 2 45
Adawlut Expenses... ..	1,18,604	1	44 1 1 28
Hospital do.	22,018	1	11 0 0 98
Political do.	8,202	3	59 0 0 37
Post Office do.	14,898	1	96 0 0 67
Loss from Exchange			
Survey Charges			
Allowances to Zumindars... ..	58,281	2	40 0 2 60
Allowances to Mokassadars, &c.	20,536	2	57 0 0 92
The distribution of Dutchna, including Colloge Expenses, &c.	46,458	2	32 2 3 61
Allowances to Durrukdars	890	2	50 0 0 04
Total Charges	26,86,195	0	98 29 3 72
Remains Net Revenue... ..	51,83,534	0	93

ture of the whole of the Dekhan for 1230 and 1231.

For 1230.			Increase.			Decrease.		
Rupees.	Q. R.		Rupees.	Q. R.		Rupees.	Q. R.	
74,30,048	1 99	...	4,88,301	3 09	...	.....	.....	...
2,32,338	3 90	...	20,022	2 46	...	.....	.....	...
8,02,051	2 88	...	1,281	0 37	...	.....	.....	...
84,65,039	0 67	...	5,09,605	1 92	...	.....	.....	...
1,65,898	1 07	...	...	...	...	21,487	2 44	...
2,07,967	2 34	...	17,633	2 04	...	.....	.....	...
2,73,776	2 45	...	...	...	...	59,224	1 78	...
1,62,347	1 23	...	62,196	3 89	...	...	...	...
1,08,180	3 14	...	...	...	...	15,095	1 22	...
40,211	2 78	...	...	...	...	26,497	2 03	...
1,32,014	2 19	...	...	...	...	955	0 0	...
10,90,396	3 20	...	79,830	1 93	...	1,23,259	3 47	...
73,74,642	1 49	...	5,53,034	3 46	...	.....	.....	...
1,19,630	0 24	...	1,58,532	3 24	...	.....	.....	...
72,55,012	1 23	...	3,94,502	0 22	...	.....	.....	...
2,55,904	3 44	...	...	...	...	35,689	2 98	...
75,10,917	0 67	...	3,58,812	1 24	...	.....	.....	...
		Per-centage.			Per Cent.			Per Cent.
5,02,218	1 63	5 3 75	...	...	...	5,843	2 49	0 1 60
5,95,880	0 38	7 0 15	...	...	...	66,929	1 87	1 0 58
41,168	0 35	0 1 95	...	...	...	7,218	3 06	0 0 44
47,822	3 12	0 2 26	1,614	1 60	...	...	...	...
49,240	0 62	0 2 33	...	...	...	1,819	0 12	0 0 22
5,91,736	1 80	6 3 06	...	...	...	46,136	0 94	0 3 68
36,024	3 39	0 1 70	12,854	2 56	0 0 48	...	...	...
4,932	2 24	0 0 23	...	...	...	4,932	2 24	0 0 23
62,667	3 69	0 2 94	...	...	...	1,176	2 13	0 0 20
3,22,526	1 48	3 3 25	5,437	2 84	0 0 64	...	...	...
98,205	1 05	1 0 63	13,262	0 88	0 0 34	...	...	...
1,29,703	2 86	1 2 13	15,063	3 57	0 0 32	...	...	...
1,12,840	2 16	1 1 34	5,763	3 28	...	...	...	0 0 06
21,640	0 57	0 1 02	378	0 58	...	...	...	0 0 04
9,287	0 34	0 0 44	...	...	...	1,084	0 75	0 0 07
14,018	0 82	0 0 66	880	1 14	0 0 01	...	...	...
4,119	0 87	0 0 21	...	...	...	4,119	0 87	0 0 21
5,804	0 0	0 0 26	...	...	...	5,804	0 0	0 0 26
...	...	...	58,281	2 40	0 2 60	...	...	...
...	...	...	20,536	2 57	0 0 92	...	...	...
...	...	...	46,458	2 32	2 3 61	...	...	...
...	...	...	890	2 50	0 0 04	...	...	...
26,49,836	0 25	31 1 19	1,81,422	3 20	...	1,45,063	2 47	1 1 47
48,61,081	0 42	...	3,22,453	0 51	Net Increase.	...	...	...

INSTRUCTIONS relative to the mode of making the Ryutwar Settlement of Villages.

1st. There are two modes which are most commonly observed of making the Ryutwar, or, as it is sometimes called, the Koolwar Settlement of villages.

The first is to fix the amount of the settlement of the whole village, in the first instance, and afterwards to distribute in detail the constituent parts of it amongst the body of the Ryuts.

The second is to settle the rent of each individual Ryut, and the whole being completed, to form from the aggregate the Jumma or Beriz of the village. Either of these modes may be adopted as may be most convenient and best calculated to secure the interests of Government and of the cultivators.

2nd. In following the mode first pointed out, it will be requisite to inquire what has been the settlement of the village in each year for a long succession of preceding years under former Governments, and to ascertain how far the annual amount has been reasonable or otherwise. The extent of land actually cultivated, and the principles on which the rates of Assessment are determined, are the next necessary points of investigation, and the present condition of the village, with reference to these circumstances, being compared with its past resources, a tolerable estimate may be formed as to what should be the gross settlement of the year. The settlement should be made accordingly, inclusive of Umuls, Huks, village expenses, and other items of deduction; no other items or Babs whatever should be collected, except such as may be comprehended in this settlement; which being confirmed by the Collector, a Mouzewar or village Putta should be granted to the Patel, and his Moochulka exchanged for it.

3rd. The village settlement being thus formed, the Koolwar or individual repartition of it should, as far as time will admit of it, be made by the Collector's Cutcherry; but as this operation can be only partially accomplished, the remainder must be completed by the Mamulutdar and his establishment, under strict injunctions to that Officer not to leave the duty to be performed at the discretion of the district or village functionaries.

4th. In making the Koolwar settlement, Mamulutdars must take complete accounts of the state of the cultivation as entered, according to the usage of each village

in the account called the Zumeen Jhara, or general account particular of the lands, which exhibits what is waste and what is under tillage. This must be compared with the state of the cultivation of the preceding year, and the Patel and Koolkurnee of the village should be held responsible for furnishing the account with fidelity.

5th. In order to check abuses it may be proper to state the most common modes in which these accounts of the cultivation are falsified by the Koolkurnees. Lands under tillage are sometimes entirely left out of the account.

Persons contributing to the Mohturifa, or house taxes, are omitted.

Quit-rent, Enam Puttee, and other items of rent payable to Government by the village officers or others holding Wuttuns, are excluded.

A portion only of the full rent paid by the Ryuts is shown, and the rest kept back.

Lands lately reclaimed are continued in the account as waste or fallow. Extra lands, cultivated by the Patels and Koolkurnees, or by their relations or favorites, are often not brought forward at all, or are brought into account at a very low rate of assessment.

Government lands are newly entered as Enams, which are often held or granted by the connivance and collusion of the Village Officers.

Arable lands actually ploughed are represented as grass or pasture lands, and deductions claimed accordingly.

And, lastly, dry lands, cultivated as Baghaet or horticultural, are inserted at the dry land assessment.

6th. The occasional examination and comparison of the monthly returns, which are rendered by the Shekdars to the Mamuludars, of the cultivation within their respective ranges, will, in some degree, check these frauds.

7th. The Mamulutdar, when he suspects the existence of these frauds, should depute a special Karkoon to examine the accuracy of the returns on the spot, or, if the case be of sufficient importance, should repair thither himself for that purpose, and should it be customary to measure the land, should of course adopt that expedient.

8th. Any concealed resources may, however, in general, be discovered throughout the agency of some of the partners in the Patel or Koolkurneeship, amongst whom some jealousy, enmity, or rivalry always subsists.

9th. In making the Koolwar much assistance may also be obtained from the Ryuts themselves if judicious measures be adopted. They should be invited to come forward and state any abuses, such as have been described in the 5th paragraph, under an assurance that the amount shall constitute a part of the settlement already fixed for the village for the current year, that no addition shall be made to it, and that consequently they will profit by a reduction in their rents in proportion to the amount of the discoveries; that, on the contrary, if they connive at the concealment, the amount will be collected over and above the settlement that has been already fixed. The advantages of making the disclosure being satisfactorily made known to the Ryuts, they will generally give the fullest information of concealed resources, the value of which, being this year deducted from the original Beriz, may be brought to the account of Government next year.

10th. In some parts of the country it is the custom to form the settlement on an estimate of the crops. In this case it will be necessary to choose the proper season for making the Koolwar assessment, since the amount of it will depend so much upon the period of performing this operation.

11th. The rates of the assessment of the various sort of land, with reference to the tenures under which they are holden, whether they be Meeras land, or lands held on a fixed or variable Cowle differing in almost every village, a very minute scrutiny into the practice of former years is essential with a view to an equitable adjustment of individual rents. The standard or original rent ascertained, the various descriptions of Puttees, or *Extra Cesses*, require an equally minute investigation, but the utmost caution is requisite to keep the assessment so moderate as to prevent the risk of diminishing the cultivation of the succeeding year. To this end, and to obviate any difficulty in realizing the collections, the ability of the Ryut to pay the full rent of the land cultivated by him must be taken into consideration. But the Ryuts themselves are the only persons capable of judging of each other's circumstances. To avoid cavil, therefore, hereafter, they should be told that any deficiency of the settlement now made, whether from poverty or other causes of failure, will be raised by second assessment upon the whole village. This declaration will induce them so to equalize the rents, with reference to the actual condition of each other, as to preclude the necessity of frequently resorting

to this expedient. This equalization must not, however, be left entirely to the villagers themselves without any interference, lest the burthen, through enmity or partiality, be thrown upon those who are ill able to support it. Indeed, it occasionally happens that the Ryuts do not possess the ability to make the Koolwar amongst themselves without the aid of the Government officers, whose experience and judgment are required to guide them in making a settlement that shall be satisfactory to all parties without sacrificing the interests of Government.

12th. It is usually expedient to make all the Ryuts jointly responsible for the rent of the village by taking from them what is called Zunjeer Zaminee, by which each becomes surety for the other—but much strictness in regard to individual security, by arresting the crops or other means, need not be observed; as the whole village is considered, according to the general practice of the country, answerable for deficiencies.

13th. Each Ryut should have a Putta under the seal of the Collector, specifying the extent of land occupied by him and its assessment, including the several Puttees or extra cesses imposed upon it. The Putta should be drawn out according to the accompanying form. The Moochulka of all the Ryuts may be taken upon one piece of paper containing the particulars of the rent of each Ryut, whose mark or signature should be affixed against the amount by way of evidence of his assent to it. The granting a Putta to each individual is a great security against extra levies to which the inhabitants have been subject under former Governments, and it should therefore be particularly attended to.

14th. The shares of Hukdars or others possessing right to portions of the revenue, together with the Gram Khurch or village expenses, must be deducted and allowed for, according to established usage, out of the amount of the total settlement of the village, not a fraction should be permitted to be levied from the Ryuts beyond the sum entered in their Puttas. The greatest care is requisite to ensure the observance of the rule, and any breach of it should be punished by a fine of double the amount of the unauthorized levy, besides restitution to the owner of the sum so taken.

15th. If the Ryuts voluntarily choose to club together to defray the expense of any religious ceremony, they should be at liberty to do so, having previously solicited and obtained, through the Mamulutdars, the Collector's

authority for that purpose ; but the Patels and Koolkurnees must on no account take upon themselves to exercise their discretion in this particular, for any latitude would afford an opening for unlimited abuses.

16th. Should any balance remain outstanding after the Koolwar settlement has been made, the Collector, with reference to existing usages and to the circumstances of the inhabitants, will judge of the propriety of levying the amount by means of a second assessment. Second assessments for deficiencies should never be laid on without the express authority of the Collector.

17th. When the accounts of a village are incomplete, and all the details of its resources are but imperfectly known, it is best perhaps to form the settlement of the village in the gross, in the first instance, because the revenue which it has annually paid is tolerably well known to all its inhabitants, and it becomes easy to ascertain, either from specific information or from the general sense of the community, whether the terms fixed be equitable or excessive. But when satisfactory details of the former collections are forthcoming, and the rates of rent payable on each sort of land are ascertained by authentic accounts, it is better for each individual that the Koolwar should precede the Mouzewar settlement ; because by that mode what every one has to pay is at once defined, and it is more advantageous for Government, because the whole of the resources of the village are in the fullest manner brought to light, and the condition of every part of the population is accurately developed. But as the Koolkurnee's accounts are never to be depended upon, and as every cultivator is accustomed to object to the amount of his rent, the difficulty and delay of settling first of all with each individual is often a very serious obstacle to this mode of conducting the settlement. It is therefore usually preferable to form the settlement by villages previously to commencing the detail, for the amount being once determined, the partition of it becomes a matter of no great difficulty, as both the Patels and the cultivators, knowing the sum which Government has resolved to raise, generally distribute the proportion of each person with more fairness than could be done by the Collector's Cutcherry servants.

18th. In apportioning the Koolwar, after having fixed the Beriz of the Mouza, should any difficulty occur in making the distribution, whether on account of the poverty of the Ryuts, or on account of any excess of the settlement arising from error, misinformation, or

19th. The Jummabundee settlement being formed from the cultivation returns furnished by the Patels and Koolkurnees, any concealed resources that may be afterwards disclosed are to be added to the amount, except such part of them as may have been discovered from the information furnished by the Ryuts themselves, which, as before recommended, should form a part of the settlement already concluded. A rigid adherence to the rule of adding to the settlements all concealed items of revenue need not be observed where the general circumstances of the village may be so narrow as to suggest the expediency of a more indulgent proceeding.

1. **Author:** B. J. M. M.

On account of three fields of Zeraot, or dry land cultivated, consisting of	Rs.	a.	p.
25 Beegas 	24	12	0

<i>Chalec land,</i>	10 Beegas	...Rs. 15
<i>Kutgutkec,</i>	10 do.	... 6

Black Land, 10 Beegas, held on Istawe Cowle, commencing in 1221 and ending in 1224, viz :—

	Rs.	a.	p.	
For the 1st year	3	12	0	}
2nd do.	7	8	0	
3rd do.	11	4	0	
4th do.	15	0	0	
Garden Land or Baghaet, 3 Beegas ...	Rs.	24	0	0
Add Kurba Puttoo, of Extra Cess for straw, at the rate of 2 Ans. per Beega for Chalee land		1	4	0
		50	0	0
Pecuniary payments—				
Buffalo Tax on 2 Buffaloes		2	0	0
House Tax		4	0	0
Grand Total...	56	0	0	

The Fifty-six Rupees above specified you have agreed to pay to Government. You must accordingly discharge the same at the periods fixed for each Instalment, and take your receipt accordingly from the Patels and Koolkurnees. You are not to pay more than the sum stated in your Puttah. The whole of the Ryuts of the village having entered into security, or Zunjeer Zaminee (*i.e.*, have become responsible for each other), for the discharge of the settlement as it has been individually distributed amongst them; any deficiency that may ensue from poverty or other causes of failure, will be realized by means of a second assessment upon the village.

DATED 10TH DECEMBER 1820.

Memorandum.—The above Puttah is given as a form for your guidance; but as the customs of villages are not uniformly the same, such alteration may be made in regard to *Swasthee Ooktee* and other tenures, and to the extra cesses, as well as in respect to the measures of land in use, as may appear necessary, with reference to local peculiarities.

The condition respecting the second assessment for deficiencies is inserted with a view to check needless demands for remission; but I do not wish it to be acted upon, except in cases when the practice has been before observed, and it must then never exceed 5 per cent. upon the settlement. Where such second assessments have never before been made, this part of the Putta may be omitted altogether.

(A true Copy.)

JOHN WARDEN,
Assistant.

To

CAPTAIN H. D. ROBERTSON,
Collector, &c., &c., &c.

SIR,

1st. I have the honour to acknowledge the receipt of your letter, of the 23rd December, relative to the question of exacting the Huqs of Huqdars and the Gram Khurch over and above the Kumal assessment.

2nd. In reply, I beg leave to state to you my opinion, founded on inquiries in the Districts and on accounts in the Duftur, that the *Gross Revenues* of the village have very generally, if not universally, been charged with the payments to Huqdars, and with the contingent village expenses before the *Revenue payable to Government* was fixed or determined. It appears, also, that the Kumal Beriz constituted the *Government* rent of the village, and was, therefore, exclusive of the Huqdar's rights or village charges.

3rd. It must, however, be clearly understood that these charges are defrayed out of the gross collections (Kuchha Ahkar) of the villages, in which gross collections is usually included every item of produce, whether arising out of the rents of the lands payable according to the customary rates (Durs), or out of the various Puttees exigible according to usage from each village. In the gross produce are also comprehended the Mohturifa or taxes on trade or professions. This gross produce is chargeable, as already observed, with the payments to Huqdars and other usual Gram Khurch or village expenses, the amount of which being ascertained by a strict inquiry into what may be justly due, is then deducted; and the remainder constitutes the net rent or revenue payable to Government. This remainder, when it has been at its highest amount, has been assumed as the Kumal or maximum rent.

4th. The rents of the Ryuts individually do not appear to me to have been distributed in detail with reference to the Kumal settlement of the village. The Kumal has rather been regulated or formed out of the aggregate of the rents of the cultivated lands and other sources of revenue existing at the time it was established, after deducting from the total the village charges or assignments upon its revenue for the payment of the dues of village or district officers or other village Nemnookhs.

5th. From this view of the Kumal it may be concluded that wherever the Durs or rates in use at the time the Kumal was fixed have been lowered, they must be again raised to their old amount before the full Kumal standard can be realized.

6th. I am clearly of opinion that, in order to prevent abuses, every item to be collected from the Ryut should, on making the settlement of the village, be added to the Gross Jumma. From that Jumma the authorized charges, according to established legitimate usage, should be deducted, by which process there can arise no ground of complaint on the part of the Ryut, nor any risk of loss on the part of Government. The deductions adverted to being made, the balance will constitute the Government revenue, which, if it fall short of the Kumal, can only be raised to that level by promoting the cultivation of waste lands by reverting gradually to ancient Durs or rates of land assessment, and by retrenching with judgment and moderation such part of the village charges as may, through abuse, have become excessive or exorbitant.

7th. If, however, a practice different from what I have described has anywhere partially obtained, according to which a separate tax *upon each* ryut, over and above the usual Durs or rates of rent, has been levied purposely to cover the charges of Huqdars and village expenses, it cannot be considered a grievance to continue it, provided at the time of the settlement the amount be defined, added to the Jumma, and then specifically appropriated to the object for which it was intended. I do not think that any such practice will be found generally to prevail; but it is obvious that, where it exists, the Durs or rates of rent must have been fixed on a low scale with reference to the circumstance of these extra burthens, for otherwise they could not possibly have been borne consistently with the degree of prosperity which is actually enjoyed by the cultivating classes.

8th. In the course of my late tour I have had occasion to observe that very little uniformity of system has been observed by the Collectors in making the deductions adverted to in this letter.

9th. It appears that the practice observed in the Ahmednuggur Districts is to allow on account of Gram Khurch 6 per cent. on the gross settlement, out of which all allowances to Pagodas or religious ceremonies and for Wurshasuns and other fixed payments are discharged, and the balance, whatever it may be, is appropriated to

petty village charges. By this arrangement, whenever it so happens that the fixed payments of the description adverted to are large, a proportionally small sum is left for petty village expenses, and *vice versa* when the fixed payments are small an unnecessarily large amount is left for petty village disbursements.

10th. The sum thus deducted appears to be greater than is absolutely necessary, and the whole amount being disbursed at the discretion of the Village Officers, a door is left open for its misapplication; some precaution appears, therefore, to be requisite to guard against this abuse. With this view I would recommend that the items of the Gram Khurch be put on a more definite footing than they now are, by fixing the allowances to temples, and the Warshasuns, wages of Peons, &c., permanently; the two former with reference to the payments of past years, and the latter according to the number of Peons required for the village service. This being determined, a further sum should be set apart for petty village contingencies. It is not easy to decide what may be a sufficient fund for this purpose; but my inquiries lead me to think that they might be regulated by a scale which should give $2\frac{1}{2}$ per cent. to all villages under 2,000 rupees revenue, of 2 per cent villages from 2,000 to 10,000 rupees revenue, and of $1\frac{1}{2}$ per cent. to all villages above 10,000 rupees to 20,000 rupees and upwards. Under this plan a village of 20,000 rupees would have 300 rupees for its petty charges, which, adverting to the nature of the only expenses which are now usually incidental to villages, seems abundantly ample.

11th. The sums set apart as Nemnookhs or fixed payments from the village should be paid by the Mamuldar to the persons entitled to receive them, whose receipts should be separately taken.

12th. The sums allowed to village Peons, for various village ceremonies, for petty village charges, may be left as at present with much propriety to be disbursed by the Village Officers, who should, however, be made to render an annual account of the same to Government.

13th. In addition to the 6 percentage adopted in Ahmednuggur as above mentioned, other deductions are allowed on account of the Hugs of Zumeendars, Patels, Koolkurnees, &c., which are also disposed of by the Village Officers. Zumeendars of weight and consequence, who have opportunities of communicating with the Hoozoor, get their full share of these rights; but

I understand that individuals who have minute shares of them are frequently defrauded of a part, and are, moreover, often very irregularly paid. The whole ought, therefore, in my opinion, to be collected and paid by the Mamuludars.

14th. On examining the payments to Zumeendars there is in many cases ground to believe that they receive more now than they did under the late Government. This circumstance should be inquired into, and the amount regulated by the past receipts, as far as they can be ascertained.

15th. According to the arrangement now proposed, of separating the fixed payments from the contingent village charges, it will be necessary to enter into a comparison whether the aggregate will fall short of, or exceed the sum at present allotted, and that you should report the result before carrying the plan into execution.

16th. There are some substantial reasons why the allowance for petty village expenses should not now be so great as they were under the late Government. These are, that the Village Officers have not now to provide for the entertainment of either great Sirdars, Mamuludars, and other district officers, nor are they saddled as formerly with any public or private contributions. As they are now relieved from these disbursements, the percentage I have suggested will probably be found sufficient to cover all reasonable village expenses ; but I request to be favoured with your opinion, when exhibiting the comparison desired in para. 15, as to the sufficiency or otherwise of the sum which I have recommended.

I have the honour to be, &c.

(Signed) W. CHAPLIN.

(True Copy.)

J. MACLEOD,

First Assistant.

,Poona, 21st March 1822.

LIST of the Principal Puttees or extra cesses levied beyond the regular assessment, some of which are levied on the land, some on the village, and some on the individual Ryut. In the Poona Collectorate they are as follows :—

1st. Gulla Puttee. Grain taken from the cultivator at a rate under the bazaar price for the supply of forts, or of the Government studs. The payment of any price at all has in some instances been disused, and the impost is, therefore, in such cases wholly an extra cess. In the Peshwa's time this was sometimes levied in grain, sometimes in money ; it is now taken in money only.

2nd. Toop Puttee. This was originally a cess in clarified butter, the price of which is now taken in cash instead of it.

3rd. Kurba and Surum. Straw levied as forage for cattle, the price of which is now levied.

4th. Ambaree and Taga. Ropes taken for binding horses, the price now levied.

5th. Shoot. Ditto, ditto ditto.

6th. Gawut Begar. Grass cut and furnished gratis by the villagers for the Sircar's cattle, the value now exacted in money.

7th. Khurch Puttee. A money cess.

8th. Karsace, viz., Fire-sticks,	} For the supply of Forts.
Logs for firewood.	
Grass and leaves for thatching.	

The whole of these converted into money and levied in cash.

9th. Dusra Bukra. A goat at the Dusra, the price now taken.

10th. Churmee Jora. A pair of shoes originally from the Chambar, the value now levied from the Ryuts.

11th. Til Sunkraut. Offering at the Sunkraut, now levied in cash.

12th. Churse. Skins originally from the Mhars, the value now levied from the Ryuts.

13. Bazaar Batta. Serishta Batta, exchange on coins.

14th. Nowkur Mane. Each village was obliged to furnish a trusty man as a servant to the Rajah to attend him gratis,—failing to do so, the hire of a servant is levied in cash.

15th. Lohokur. Wood for stuffing saddles or other purposes, the value in money.

16th. Jhool Bhooskee. Coarse blankets for horse cloths, the value in money.

17th. Sadirwarid Puttee. For Durbar Khurch or bribes.

18th. Buchuk Puttee. Trifling cosses to make up for any losses.

19th. Sew Puttee. Originally provisions to Government sepoy sent on errands to the village, latterly consolidated into a certain sum of money.

20th. Duhee Puttee. Originally a present of curdled milk, which has become a regular impost in money.

21st. Tel Puttee. Oil for the public offices, &c., the value of it in cash.

22nd. Hawuldaree. A cess in grain to pay the persons who watched the crops, converted into money at the request of the Ryuts, and now become a regular cess.

23rd. Karkoonee. A similar money cess, originally a Huq of the Karkoons of Government.

24th. Meeras Puttee. A cess once in three years on the Meerasdars, very irregular in its amount.

These are the principal regular extra Puttees in the open districts of the Poona Collectorate; they are not all to be found perhaps in any one village, but the greater part of them will be found in most villages. In the Western Districts amongst the hills (Mawals) the following of the above Puttees are also found, viz., the Kurba, Gawut Begar, Khurch Puttee, Jora Churmee, Sunkraut, Karsaee, Chursé, Taga, Sadirwarid—Meeras Puttee, and besides those cesses there are other Puttees peculiar to those districts, viz. :—

1st. Hubshee Puttee. Originally levied to defray the expense of repelling the inroads of the Abyssinians from the Konkun.

2nd. Gossawee Puttee. A similar cess originally alms to beggars.

3rd. Ramoossee ditto. Originally the pay of a Ramoossee to guard the village.

4th. Abhe Puttee. An undefined extra cess.

5th. Ambe Dhalee. Originally a present of mangoes, the value now in money.

- 6th. Labbe Puttee. Origin unknown.
- 7th. Goorhala. A cess in coarse sugar, now in money.
- 8th. Komree ditto. Fowls ditto.
- 9th. Kante Mornawul. A fine originally levied from each house by a Mamulutdar, whose feet had been hurt by thorns in making his survey of the village lands.
- 10th. Koolkurney Mooshahera. Originally a Huq of the Koolkurnee, now levied by Government.
- 11th. Puhanee Khurch. Expenses of a Karkoon sent to survey the lands, now become permanent.
- 12th. Puttee. An undefined exaction.
- 13th. Kukree Bhomple. A tax in cucumber and pumpkins, now their value.
- 14th. Lerlya. A sort of covering made of leaves to defend the head and upper part of the body from the rain ; one of these articles used to be levied from each village, and the value is still exacted.
- 15th. Ambe Tukke. A small tax on mangoe trees.
- 16th. Pan Tattya. A particular kind of leaves for thatching, the value now levied in money.
- 17th. Quida Puttee. Customary cess.
- 18th. Moosul Puttee. A stick for beating grain, the value of one levied in money.
- 19th. Puttrawlee. Dishes of leaves to eat of, do. do.
- 20th. Kussur Puttee. Excess in distributing the individual assessment.

AHMEDNUGGUR.

In Ahmednuggur the following are the usual Puttees:—

- 1st. Gulla Puttee—or Kureeda Gulla, before explained.
- 2nd. Kurba and Surum.
- 3rd. Ambaree.
- 4th. Gawut Kuttaee (Begar).
- 5th. Khurch Puttee.
- 6th. Till Sunkraut.
- 7th. Churmee Jora.
- 8th. Bazar Butta.
- 9th. Sherista Butta.
- 10th. Toop.
- 11th. Goorhal Puttee.

- 12th. Koolkurnee Mooshahera.
- 13th. Pan Tattya.
- 14th. Soot.
- 15th. Hawuldaree.
- 16th. Bhet (Dussora) Bukra.
- 17th. Meeras Puttee.
- 18th. Bhet at making the Jumwabundee, a present now become a regular import.
- 19th. Bar Puttee.
- 20th. Ghoogree. A trifling cess in grain, originally belonging to the Patel, but levied by some Mamuludars and thence become a regular impost.
- 21st. Mal Katnee. A fine on obtaining permission to cut the crops of grain.
- 22nd. Pendwul. A cess of straw, now its value in money.
- 23rd. Hullud Puttee. A tax on the cultivation of turmeric.
- 24th. Kutta Paylee. An undefined impost in grain.
- 25th. Hoorda. Ears of corn which are fried or toasted and eaten, a cess in money in lieu of a perquisite in kind levied by some Mamuludars.
- 26th. Tuburook Puttee. Cess for some Mahomedan Saints.

KHANDESH.

- 1st. Butta.
- 2nd. Goorhala.
- 3rd. Hawuldaree.
- 4th. Rabnook. Rabita Mahar. Commutation in lieu of the services of Mahars formerly exacted.
- 5th. Bheekree. A perquisite in grain to the Shekdar, now levied by Government.
- 6th. A Tax levied on Euamdars.
- 7th. Chuokassee. Concealed resources detected.
- 8th. Pan Tukka.
- 9th. Kussur. (Fazil Kirkol.)
- 10th. Jureeb Tumbakoo. A petty perquisite on tobacco, now converted into cash.
- 11th. Chuss Puttee.
- 12th. Kolee Bhetee. An offering from the Coolies.
- 13th. Eksala Puttee. A Puttee levied one year and continued ever since.
- 14th. Moond Puttee. Levied on Meeras land.

To

CAPTAIN H. D. ROBERTSON,
COLLECTOR, &c., &c.,
Poona.

SIR,

I have the honour to acknowledge the receipt of your letter of the 24th December, requesting to be furnished with ~~instructions~~ relative to the propriety of enhancing the rents of Meeras lands held at the Zeraet rate of assessment, but which having been converted into garden or Baghaet, have, in some parts of the country, been subjected to an increased payment.

2nd. The late Government has undoubtedly, in some districts, established the custom of taking a share of the profits arising out of the improvement of Meeras land, on its being converted from dry to garden or wet cultivation, either by the excavation of Wells, or by the introduction of other means of artificial irrigation. The additional tax is usually 4 or 5 Rupees for each well, and in some cases, though, I believe rarely, the garden or plantation, instead of the dry land rate of assessment, has been imposed.

3rd. In many parts of the country, however, it has not been customary to enhance the assessment of Meeras land, whatever improvements may have been made by the Meerasdar; and as I consider it of great importance to the general prosperity of the country and a considerable security against scarcity in dry seasons, that garden cultivation should be encouraged, I am clearly of opinion that the practice of taxing the improvements, adverted to in your letter, should only be resorted to in those places where it has been established by long and admitted usage.

4th. Where the practice is found to prevail, it may be probably owing to the original grant of the Meeras being either expressly or tacitly made with this condition of eventual increase attached to it, or the lowness of the rate of assessment of the Meeras, when cultivated as Zeraet, may have justified the subsequent enhancement when the land became Baghaet. However this may be, where we find the custom of ancient standing, it may be confirmed; but where it has never yet obtained, I request that it may not be now introduced.

5th. Meeras land formerly classed as Baghaet may, from a change of circumstances, have temporarily become Zeraet; should it again be improved into Baghaet at the

labour and cost of the Meerasdar, he ought to have a sufficient term allowed to him to reimburse his expenses. The plan you have adopted, as mentioned in the 1st para. of your letter, seems in this respect very appropriate. If the land be restored to its capability of Baghaet cultivation at the expense of Government, either by the construction of dams, or the repair of Wells or Water-courses, the propriety of reverting to the Baghaet rate is of course sufficiently obvious.

I have, &c., &c.,

(Signed) W. CHAPLIN,
Commissioner.

(True Copy.)

JOHN WARDEN,
Assistant.

Poona, 13th April 1822.

*ACCOUNT of the REVENUE MANAGEMENT of the
Peshwa's Territory during the administration of Nana
Furnawees.*

The Mamulutdars in Nana Furnawees's time were selected from families of character and respectability. The office was conferred on persons of trust without reference to any special agreement in respect to the amount of the revenue proposed to be drawn from the districts; and in order that neither the interests of the Ryuts or of Government might suffer injury, people of experience were chosen. These persons, at the time of their nomination sometimes, though not always, paid in advance to the treasury a portion of the revenue.

2nd. On their appointment to office, the Mamulutdars received a Sunnud or patent, enjoining them to a conscientious and faithful discharge of their duty, and directing them to observe as a guide for their management of the receipts and disbursements a separate authenticated account delivered to them of the assets and expenses of the Muhals under their charge. The Sunnud also instructed them to ascertain what collections of the current year had been made by their predecessors, to give them credit for the charges in proportion to the extent of the period during which they were in office, and to realize the balance after taking the late Mamulutdar's acknowledgment of the amount of it.

The late Mamulutdar, at the same time, received an order directing him to give over charge of the Muhal to his successor, along with all Forts, Garrisons, Magazines, &c.; to transfer to him all collections after deducting allowances or charges up to the period of his removal, and to certify to him the amount of arrears due, whether from the Muhals, or from other sources.

Persons in charge of Forts were at the same time ordered to place themselves under the direction of the new Mamulutdar, and the Zumeendars of the districts were enjoined to make him acquainted with the resources.

3rd. On the acquisition of any new territory, besides the Mamulutdar, a Furnawees, Moojmadar, Durrukders and other officers were appointed from the presence; but in the old districts, whatever changes of Mamulutdars took place, the former Durrukders were continued in office. In the event of misconduct the Durrukders were removeable only by orders from the Hoozoor. They could not be dismissed by the Mamulutdars, nor could the latter, at their discretion, employ them on any duties, except those which were especially prescribed to them.

It may be necessary to explain that the general appellation of Durrukders comprehends Furnawees, and all Karkoons paid by a *Durruk* or fee from the villages over and above their pecuniary fixed allowances.

The pay to Mamulutdars and Durrukders was fixed after the following manner:—

In a district where the Mamulutdar had also charge of forts, as, for example, the Talook of Sewner, the revenue of which was Rupees 1,02,000, the regular annual pay chargeable on the Muhal accounts was fixed at

Rupees	...	...	...	...	1,000
Palanquin allowance	...	...	...	...	800
Allowances for oil	...	...	...	...	18
Palanquin furniture once in 2 years	...	...	...	...	125
Allowance for cloths	...	...	...	...	40
					<hr/>
					1,983

There was also payable from the fund called the * *Untusht* or account of Durbar Khurch separately collected in each Talook, a Karkoonce or allowance for household expenses or *Sounsar Begumce* 2,358 mak-

ing the total of the annual allowances ... 4,341

* NOTE.—“ *Untusht*,” from the Sanscrit, signifying what is within or concealed; hence a secret account, a bribe.

Where the Mamulutdar had charge only of a district without a fort, as in Jooner, the revenue of which was Rupees 1,15,738, his allowances were as follows:—

Annual pay, including palanquin allowance, Rupees	...	...	...	2,000	0
Clothes	...	...	...	20	12
Palanquin equipment once in 2 years	...			150	0
				Rupees...	2,170 12

Besides which, in this particular Talook, he had an allowance for firewood of ... 275 0

Total. 2,445 12

Those who got no Karkoonce charged for diet money, &c., in the above account of the Untusht or extra revenue.

The Durrnkldars of Talooks, Muhals or Forts, received also their Wuttun or pay, and other extra allowances, the former of which was in like manner charged in the Muhal accounts, and the latter in the *Untusht*—for instance, the Dewan of Sconer, whose duty, as chief factor under the Mamulutdar, was to countersign all letters or orders, received an annual Wuttun or pay of Rupees ... 350 and a Karkoonce or extra pay of ... 237

Total. 587

It was the province of the Moojmadar to inscribe in all writs or deeds, and in all accounts of receipts and disbursements, the words "*Muruttub Shood*" or "approved" before the Furnees affixed the date to them. It was also his duty, where there was no Ahsham Nuwees, to insert in writing the totals of the monthly muster rolls of Sibbundies. His Wuttun or pay was rupees ... 250

His Karkoonce or extra allowance. ... 237

Total... 487

The duties of the *Furnees* was to date all Suunuds, deeds or orders, to keep the daily waste book, to attach chits or notes to the money bags, to write answers to village letters, to insert in the account of the annual settlement and the final demand, collection statement at the end of the year, the amount of the same in writing, and to affix the date to it. No document was considered valid that was not so dated. After the accounts had been finally closed by the Dufurdars, the Furnawees

brought and deposited them at the Hoozoor. The Furnawees's pay or Wuttun was Rupees. ... 200
 Allowance for two assistants 90

290

Karkoonce or extra pay 325

Total... 615

The ~~duty~~ of the *Dufturdar* was to collect and place together, in form and order in the ledger, the contents of the waste book as prepared by the Furnees, and to furnish monthly an annual abstract accounts to the Hoozoor. The *Dufturdar*'s pay or Wuttun was rupees. ... 150 0

Allowance for clothes 11 8

161 8

Karkoonce or extra pay 124 0

Total... 285 8

The *Potnees* kept an account of the balance of cash on hand, wrote the waste book, and formed the treasury ledger. He also kept the account of collections and balances which were compared daily by the Furnees, and the account was closed at the end of the year. His pay was Rupees 125

His Karkoonce... .. 24

Total... 149

The *Potudar* was the Suraff or examiner of coins, of which there were two to each treasury. Their joint pay was rupees 212 8

The *Subhasad* was an officer who kept a register of petty suits, and reported on them to the Mamulutdar. He received an allowance of Rupees 250

The *Chitnees* was an Under Secretary, who wrote and answered despatches.

His Wuttun or pay was rupees 125 0

Allowances for cloths 11 8

Karkoonce 39 0

Total... 175 8

Besides the above, there were 12 Karkoons or clerks, whose aggregate pay was Rupees 2,478, or on average Rupees 206-8 to each person.

Whichever of these persons came to the Hoozoor for the examination and audit of the accounts, received '350 Rupees' subsistence money; and the head-clerk of the whole had an additional Karkoonce of Rupees 58, making the total of this branch Rupees 2,886.

The Durrukdars and Karkoons hitherto described were called the *Sooba Nisbutce*, or provincial. There were besides attached to the Muhals or Turufs as follows, viz. :—

The <i>Huwaladar</i> (a sort of Peshkar or deputy) whose business it was to make the collections of the Muhul, remit them to the Mainuludtar, and to inquire into petty complaints, His Wuttun or pay was Rs.	200
For Musalchce and oil	50
An assistant boy	24
Clothes	17
	<hr/>
Total...	291

He had Karkoonce over and above, the amount of which was not defined. It was charged in the Muhul expences.

The *Moojmadar* of the Muhul had on a small scale the same duty as the *Moojmadar* of the *Sooba*. His pay was Rupees.... 100
The Muhul *Furnawees*... 125

These officers had altogether a further allowance of Karkoonce of Rupees 500, which made the total establishment of each Muhul Rupees 1,016.

The Sibbundee establishment of the Sewuneer Talook was as follows :—The *Alisham Nuwees*; he kept a roll of the Sibbundees, containing the name of each peon, his father's name, the family appellation, his village, a description of his person, his age, in what manner armed, and the amount of his pay. He also mustered the Sibbundies and attested the muster roll. His pay was.. Rs 250
Allowances for Musalchce and parasol bearer... 74

	324
Karkoonce or extra allowances	212
	<hr/>
	536

The *Uhshum Furnawees* kept the accounts of the Sibbundees, wrote out the muster rolls in cases were there

was no Hazir Nuwees, or muster master.	His Wuttan
was Rupees	200
Karkoonce	104

304

The *Hazirnees* was the muster master, who mustered and made out the abstract, and after laying them before the Furnees, deposited them in the Duftur, where the Dufterdars received and audited them. The *Uhsham Dufturdar* prepared the Uhsham lodger from the waste book of the Uhsham Furnees. He drew up at the end of each year an account of over-payments and arrears, and delivered them to the Furnees of the Sooba. His pay was Rs. 150

Karkoonce	124
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274

The Durrakdars attached to forts were as follows :—

The *Huwaldar* whose duty was to arrange and appoint all guards and patrols, and to grant permission of ingress or egress. His annual pay was Rupees 361-8.

The *Sur Nuobut* was subordinate to the Huwaldar, and was employed in whatever duty he assigned to him. He also superintended the public works. His pay was Rupees 210.

The *Subnees* resembled the Uhsham Nuwees. They wrote out the Sibbunde accounts. His pay was Rs. 225. He reported all enlistments of discharges to the *Subnees* of the Sooba.

The Furnawees of the Forts made out abstracts of the accounts which were rendered to the Sooba. He inserted the date and certified the accounts after the manner of the Furnawees of the Sooba ; he kept accounts of the receipts of all grain into store, of payments of Batta, &c., in communication with the *Subnees* and Huwaldar. His pay was Rupees 191-8.

A *Storekeeper* or *Furnees* of stores was sometimes separately kept on a pay of Rs. 166-8.

The Karkoon of the Fort, or writer of the accounts, received Rupees 100.

Durrakdars and Karkoons were maintained in this way in all the Talooks, though the establishment was not uniformly the same in each. The system, as it prevailed in a large district, has been exhibited. Both the numbers and pay of the different classes were smaller in proportion as the districts were of less extent.

In addition to *Wuttun* or pay the following indulgences were allowed :—

Each provincial Durrukdar had from one to five Sibbundeeds attached to him, according as he was of more or less consequence. These were kept up or not at his pleasure. Purveyance of wood, betel, and other supplies allowed for the Forts, furnished the means also of private emolument. Whenever the Furneeses, Dufturdars, or Karkoons repaired to the Hoozoor to render their accounts, they received an allowance chargeable in the Untusht or Durbar Khurch account already described, for their own expenses and subsistence, as well as for those of servants from the day on which they quitted the Muhal, to the period of their return to it.

4th. Having mentioned the different offices, it may be proper to revert to the Mamulutdar, and to describe his operations after receiving his Sunnud of appointment. His first step was either to proceed himself, or to depute his *homme d'affaires* (Karbaree) to the district, to receive charge of it from the late Mamulutdar. The next measure was to summon the district Zumeendars and the heads of villages, each of whom according to an established rule of precedence, from the Desmookh and Despandee to the Set Muhajuen and village Moquddum, paid his respects and presented a Nuzzur, or offering. To the Zumeendars was then delivered the mandate from the Hoozoor, enjoining their obedience.

5th. This ceremony over the Mamulutdar transacted his business in open Cutchorry attended usually, where there were Zumeendars, either by the Desmookh himself, or by his agent duly accredited, and by the Despandee or district accountant, or his deputy.

The Desmookh or his people assisted in the executive duties of general management, whilst the Despandee furnished any records that might be called for, and kept an account of the collections,—his Karkoon writing all requisitions to the villagers, dated and signed in due form (as explained above in the 3rd paragraph) by the Durrukdars and confirmed by the Mamulutdar.

6th. When the Patels of villages were assembled, an account particular of the collections of each Mouza in the hand-writing of the Koolkurnee and with the signature or mark of the Patel was drawn up. In those Muhals, where the Zumeendars had a Duftur, the account was subscribed with their signatures.—The customs and all other items were included in the receipts, and the expenses, as ascertained by the Durrukdars, being deducted,

the late Mamulutdar was required to discharge any balance which might remain due by him.

7th. This being done, an abstract statement of the actual transactions of the past year was required from the Furnawees of the Muhals and the Durrukders. This was despatched by the *Karbaree* to the Mamulutdar if he were still at the Hoozoor; but if he was in the Muhals himself, he sent his *Karbaree* to deliver in the statement to the presence. From this statement was framed and transmitted to the Mamulutdar the *Uzmaesh* or account of the future expected resources of the Talooks committed to his charge. Should it so happen that no account of the last year had been rendered, this budget of ways and means was made up from former years' accounts. The *Uzmaesh* account contained the following particulars :—

The *Tunkhah* or the *Kumal*, or whatever other settlement had been usually inserted in the *Uzmaesh*, was assumed as the amount of the revenue. From this was deducted the value of any *Enams*, *Sarunjams*, villages, or shares of villages, &c., that might be actually enjoyed, and the balance constituted the *Ayeen Jumma*, or ordinary receipts, as distinguished from the *Siwace Jumma*, or extra revenues, and from the annual cesses on account of village charges, &c., which were also enumerated and brought into account.

In the *Siwace Jumma*, or extra revenue, were included the rent of gardens, home farms retained by the Government officers, and the farms of the customs, to which were added fines. Nuzzars and other items usually brought to account under the distinct head of *Kumaeshee* receipts, the amount of which was inserted on an estimate framed with reference to former realization. Credit was also taken for any resumed *Wuttuns* or other heads of revenue, which on inquiry were ascertained to belong to Government.

This account of ways and means being completed, the disbursements which were to be allowed for out of them, are next to be considered. They are as follows, viz. :—

1st. Permanent allowances, such as annual charges on account of *Silladars* and others.

2nd. Allowances to holders of *Mokasse*, *Babteo*, &c., chargeable in those Muhals in which the amount is not deducted from the *Jumma*, but not charged in account in those Muhals in which these charges are abated in the *Jumma*.

3rd. Expense of the Muhals establishment, such as the

pay of the Mamulutdars and of the Durrukdars as detailed in the 3rd para. of this memoir, or, at least, as many of them as there may be.

4th. Pay of Ahsham Sibbundeas, district Peons employed in the collections, or in garrisoning forts and fortified posts.

5th. Allowances to temples, charities, Tushreef or annual presents to Patels at the time of the settlement, Warshasuns, Pensioners, Mosques, Durgahs, and fixed contributions of grain for provisioning forts.

All these items of disbursement, or as many of them as there might be in each Muhal, being charged in the Uzmaesh, the balance was then struck, which balance was divided into two parts.

The first, that which was remittable to the Government, was fixed with reference to the remittance of the preceding year, with the addition of any sums that might then have been deducted on account of failure of crops or other causes, or with a deduction of any abatements that might have been again rendered necessary for similar reasons. Of this remittable portion a part was usually paid in advance in July or August, and the remainder divided into three or four instalments, the payment of which was not very uniform, but depended upon the understanding that subsisted between the Mamulutdar and the Government.

The second part, or what remained of the settlement, was entered under the head of a suspense account, in which was to be debited the interest on any advances made to Government, premium paid for Bills of exchange or remittances, new Nemnooks or allowances conferred during the year, remissions for destruction of crops or other contingencies, which might on the Mamulutdar's representations call for an abatement.

A saving clause, however, was added to the suspense account, providing that any items suspended that could be realized should be brought to the credit of Government.

An injunction was inserted in the Uzmaesh that all receipts and disbursements should be faithfully entered in the accounts, and that nothing in the shape of Untusht should be kept back; that of the sum suspended on account of exchange on remittances, what was really expended only should be allowed for, that whatever could be realized out of the estimated deductions should on a settlement of account be added to the remittances to the Hoozoor, that

all casualties of Pensioners and Enamdars should be reported, and their allowances brought to the public account, or continued, as it might be, according to the orders which should be issued, and it was also enjoined that the Mamulutdar should conduct his management so that neither the Ryuts nor the State should suffer detriment.

It was further directed that, as the grain and other articles payable in kind to Government were valued in the annual accounts at the market rate of each year, care should be taken to dispose of the same at the conjunctures that might be most favourable to the interest of Government and the proceeds credited accordingly. In the event of any great calamity or insurrection, remissions agreeably to established usage were promised.

After all these formalities the Uzmaesh was certified as approved by the minister, and confirmed by the Peshwa's sign manual. A copy was then delivered to the Mamulutdar.

The above was the usual practice observed where the districts were under the immediate management of Mamulutdars, which was the most common mode of administration; districts, however, on the Nizam's frontier were usually farmed out annually, the amount of the contract varying with circumstances. The engagement being concluded, the profit and loss was the contractor's. The contractor had abatements allowed to him to cover the pay of the Durrukders and Wurshasundars, allowances for temples and other permanent charges, and if he neglected to discharge them, the complainants got redress at the Hoozoor. The contractor was bound to pay to Government any of those sums that remained undischarged, owing to casualties or other causes, over and above the amount of his farm.

In the Uzmaesh given to the contractor it was stipulated that he should regularly pay all the charges above specified, and that he should not oppress the Ryuts or occasion any loss to Government. If he had advanced any part of the sum contracted for, some allowance was made to him for interest; and it was provided, in the event of any great calamity, that he should receive such indulgence as was usual.

8th. The above particulars show the relations that subsisted between the Government and the Mamulutdar.

The latter conducted the internal management of the district through the Zumeendars, the Moquddums, and the Koolkurnees of villages. Of each village he examined the Zumeen Jhara, or register of lands, the receipts

and charges of the past year, and the state of the cultivation of the present. He called for accounts of the particular fields under tillage, whether dry garden or rice cultivation, whether cultivated by Meerasdars or by Oopurees, whether at a fixed contract rent or on Cowle. He ascertained from the village and district officers what extent of land ploughed in preceding seasons had become fallow, and the cause of its being so. If necessary, he appointed to particular villages Kumavisdars to promote the cultivation, and empowered them to grant Cowle or Istowa leases for waste lands.

9th. Under the supervision of the Mamulutdar the heads of villages were allowed to exercise a considerable latitude of discretion in raising or reducing the terms under which the Ryuts were persuaded to cultivate the lands.

10th. The Mamulutdar also exerted himself to promote this object, and in cases of necessity, assisted the Ryuts by allowing their balances of rent to remain outstanding under the name of Tiqawee, to enable them to purchase seed or cattle, taking from them a promissory note for the amount. Some Mamulutdars, relying on the faith of Government for their remaining in office, made actual advances of cash for the above purposes, which were collected in the following year with or without interest, according to the circumstances of the cultivators. In short, no means of conciliating or inducing the Ryuts to cultivate were omitted.

11th. In fixing the Jummaabundee of a village, accounts particular of the cultivation were rendered, which, if necessary, were checked by a Puhnee or actual inspection of the lands, and a conjectural appraisement of the crops.

12th. The accounts of the settlement were prepared through the Patels and Koolkurnee in the following manner.

The whole of the lands were first inserted, and all Enams and other alienations were then deducted. From the remainder, what was waste, was distinguished from what was cultivated, and the latter was classed under its several heads of dry land and garden, whether watered by Wells or by water-courses, whether cultivated by Meerasdars, Oopurees, or Paykarees; it was then shown in detail, after which the rates of assessment were examined and the produce of the whole, according to the established Mamool of the village, including the various cesses, the extra revenue, the Pandhurugaum, or Mohtarifa, quit

rent of the Bullotheedars and Mhars, together with any other items, being added together, formed the gross assets, or Jumma. From this Jumma was then deducted in round numbers the percentage due to the district and village officers, the Gram Khurch or village charges, and the permanent assignments on the village revenue; the balance constituted the Beriz or settlement in which such trifling abatements were made as circumstances dictated. In some Muhals a small sum was set apart for *Durbar Khurch*, which was brought into the Untusht account. A further deduction was also made according to the special usage of each village on account of those who possessed shares of the revenue Enamdars, Surinjamdars, and others holding Mokassa Babtee, Sahotra, Meemchouthae, or Surdeshmooke. All these demands being adjusted, the remainder was the amount remittable to the public treasury, the sums composing the various deductions being paid directly by the heads of villages to the persons entitled to receive them.

The revenue remittable was discharged by instalments in the months of November, December, and January. They do not appear to have been fixed according to any uniform scale, but depended a good deal upon the mutual agreement of the Mamulutdar and the villagers, and on the time at which the settlement was concluded; if the settlement was not made till the year was far advanced, the instalments were paid according to those of the past season, and an adjustment was made after the completion of the Jummaabundee.

13th. The following details of the Gram Khurch and the dues of Huqdars, &c., for which credit was allowed to the villagers out of the gross Jumma, were recorded at the time of the settlement.

The names of the Deshmookhs, Deshpandeas, Sir Patels and other Huqdars, as they existed in each village, were inscribed.

A particular list was taken of allowances to temples and Wurshasun allowances payable out of the Gram Khurch; but the total only of the rest of the Gram Khurch was inserted, as the various particulars of these charges, many of which are fluctuating and incidental, could not be ascertained at the time of the settlement. The Patels and Koolkurnees were allowed a good deal of discretion in expending this fund, and appropriated to themselves any profits arising out of it. If more were required to satisfy the demands of troops of mendicant Gosaeens, or to answer any other exigencies, additional Puttees or cesses were levied from the Ryuts. The amount of these

Puttees was sometimes entered in the account of receipts and disbursements of the village, but more usually perhaps excluded.

14th. In those Muhals in which the Zumeendars continued in office, it was the province of the Deshpandee to take from the Koolkurnees of each village, accounts of the cultivation, and of the rates of assessment, to draw up abstracts comparative exhibiting the difference between those of the current and the past year, and to explain the same to the Mamultdar. On these accounts the Mamultdar sometimes fixed the settlements and determined the respective shares of those who were entitled to appropriations of the revenue. All these documents were prepared in communication with the Durukdars, and entirely by the latter where there were no Zumeendars in employment.

15th. The Jumma bundee being settled, the rents were collected in the following proportions :—

In villages in which there were both a Rubbee and a Khurreef crop, the first Kist, called the Dusra Puttee, was levied in November (Aswin), and was indefinite, but small in its amount. In Kartik (November and December) 25 per cent. of the revenue became payable; in January and February 25 per cent. more; in February and March 25 per cent., and in March and April the remainder. In those villages in which the Rubbee crops were considerable, and the Khurreef but small, the early Kists were lightened, and the heaviest Kist of 50 per cent. was reserved for the March and April payment. On the contrary, where there was much of the Khurreef and little of the Rubbee crops, the heavy Kists were exigible in the early months. The Patels and Koolkurnees always commenced collecting the Kists 8 or 10 days before the periods fixed for remitting them to the Mamultdar.

16th. When from particular circumstances a difficulty was experienced in realizing rents, the Mamultdar, on ascertaining that there was good ground for moderation, forbore from indiscriminately pressing for balances.

17th. The rents were not payable entirely in cash, but were frequently remitted by the villages to the Mamultdar by Huwalla or orders on Sahookars. The Ryut, in like manner, often paid the Patel by similar assignment. The latter mode was most prevalent, so much so, that it is estimated that scarcely 25 per cent. of the revenue was paid directly in ready money.

18th. The Koolwar or individual distribution of the

assessment was made by the Patel and Koolkurnee, not by the Mamulutdar; but if the Mamulutdar saw reason to believe that the village possessed concealed resources, or that the Ryuts were not under the authority of the Patel, he proceeded to make the individual settlement himself, or appointed a Kummavisdar, on his part, especially for that purpose.

19th. The rents of the Ryuts were collected in the local coins of the districts; but if the currency was much deteriorated, it was charged with Batta, which was made up by the villages.

20th. If any arrears remained due, the exaction of which was likely to distress the Ryut, and hinder him from cultivating his usual fields, a respite was often allowed till the period of the first Kist of the following season; but if the balance could not then be realized, it was excused and written off under the head of remission.

21st. Any other extraordinary failures from loss or destruction of crops, or other causes, met with similar indulgence.

22nd. The Mamulutdar gave receipts to the Patels for all payments drawn up in the manner, and with the formalities described in the 3rd para. of this paper, which treats of the duties of Durrukders and other revenue officers.

23rd. At the end of the year, after all the collections had been completed, the Mamulutdar delivered to the villagers a demand collection and balance account, showing the Ayeen Jumma bundee, including all branches of revenue both in money and kind, (but exclusive of the Untusht) the remittances that had been made to his treasury and the charges that were admitted. In exchange for this he took a voucher in the hand-writing of the Koolkurnee, and signed by the Patel, of the actual receipts and disbursements (Kucha Wywat) together with a copy of the Wusool Baquee account certified by the Patel. All vouchers given in acknowledgment of remittances were then received back by the Mamulutdar and deposited in the Duftur of the Muhal.

24th. The following are the items of Siwace Jumma, or extra revenue, which the Mamulutdar entered in his public accounts, viz. :—

Luggun Tukka.
 Pat Dam.
 Chithee Musala.
 Khund Gonahgaree.
 Nuzur.

Hurkee.

Qurz Chonthacee.

Bytoolmal.

And sundry petty extra cesses.

25th. At the close of the year, either the Mamul-tar himself, or his Furnawees or Dufturdar, delivered in- to the Hoozoor the following accounts of the districts under his management :—

1st. The Muhalkee Jhartee, or rough account of all receipts and charges.

2nd. A statement of the Jumma-bundee of each Mouza, attested by the signature of the Zumeendars, where any were in office.

3rd. A muster roll of the Sibbundeas and their re- cepts for their pay during the twelve months.

4th. A copy of the Moyen Zabita, or fixed establish- ment and a list of absentees.

5th. Receipts of Wurshasundars, pensioners, or others receiving *Nemnooks* or fixed allowances, together with copies of any Sunnuds issued from the presence, for the payment of the same.

6th. A copy of the contract with the custom farmer, if the customs were rented out.

7th. A list of articles furnished to forts from the district.

8th. The *Untusht kee yadee*, or account of reserve revenue for Durbar Khurch, explained in a former part of this paper, and any other accounts that might be called for.

The above accounts being rendered to the exchequer, it was the province of the Duftur Karkoons to compare the receipts and disbursements with the Uzmaesh account first given to the Mamulutdar on his appointment, to make out a Tallabund, or explanatory detail of all the charges, showing those that were made with, and those that were made without sanction. The Hoozoor Furnawees or Chief Clerk read this over to the Peshwa, and on its being submitted for approval by the Dewan, the Peshwa confirmed it by his sign manual.

This Tallabund exhibited a particular view of all the variations that had occurred during the year. For in- stance, expenses to temples not included in the Uzmaesh of the preceding year, casualties of Karkoons and others filled up, but not actually authorized. Extra Sibbundeas entertained to put down rebellion, expenses of purvey-

ance to Sirdars who might have visited the districts, increase of pay to servants, balances written off under the head of remissions for failure or destruction of crops. All these charges were audited before they were passed, and any deficiency of the receipts was also particularly inquired into, whether arising from want of rain, insurrection, or other calamities affecting the revenue. If the Mamulutdar was a confidential servant, his explanation of any causes of failure was deemed sufficient. If not entirely trustworthy, the testimony of the Durrudars and Zumeendars was called for before any remissions were granted. In the event of its being afterwards discovered that they were not necessary, the Mamulutdar was made answerable.

26th. On an adjustment of accounts it was sometimes found that a balance was due by the Government to the Mamulutdar, who having paid up the revenue in full, failed to realize the account owing to the season having been unfavourable. The balance sometimes arose, too, from his having employed extra Sibbundeas over and above his establishment, or from his having made advances to the Government. In these cases he was allowed interest on such sums at the rate of one per cent. per mensem till the debt was discharged. When liquidated, however, some stoppages were made according to established custom, of one-twelfth of the interest and 1-35th part of the principal.

If the Mamulutdar was removed from his charge, his successor was usually made to pay the debt. If he remained in office, he got credit for the amount in the after years' accounts, or was allowed to recover the amount from any outstanding balances in the district. On his being discharged, the new Mamulutdar was directed to assist him in realizing any advances of Tukavee which he might have made to the Ryuts out of his private funds.

27th. The particular points of the administration to which attention at the Hoozoor was directed were to collect from time to time any outstanding balances due by the Mamulutdars, to inquire into and redress any complaints preferred against them by the Zumeendars, Enamdars, Patels, or inferior Ryuts, to answer despatches written by the Mamulutdars relative to any occurrences within their jurisdiction, to make arrangements for establishing the authority of Government in any of the districts where it might be disputed, and to superintend the administration of Civil and Criminal Justice by the Mamulutdars who had full powers for this purpose, excepting only the power of life and death, in all which cases a reference was made

to the Hoozoor. The Mamuludars, however, frequently exercised the power of punishing robbers by mutilation, but in very important affairs they applied to the Hoozoor for orders. In the event, also, of any unusually great expenditure being required, they applied for previous sanction.

The removal of Mamuludars for petty faults was by no means frequent; many of them remained 30 or 40 years in office, and were succeeded on their demise by their sons.

Durrukdars likewise were not removeable, except for misconduct, and the office frequently descended to their posterity.

On charges of malversation being preferred against a Mamuludar, the accuser was required to give security that he would prove them. He was rewarded if he did, but on his failure to establish them, his surety was held responsible or not, according to the particular circumstances of the case. To prefer such charges, however, appears to have been considered amongst the Mahrattas a most odious proceeding, the informer not uncommonly getting the nickname of "*Tuskeer Punt*," and becoming a general laughing stock amongst the people.

28th. The revenue functions of the Mamuludars have been already described. They were expected to promote the improvement of the country, to protect all classes from oppression, to dispense civil justice, and to superintend the Police. They were not prohibited from making any advantage they could from trade, or from lending money at interest, and they were often connected with Sahoo-kars who advanced on Huwala the revenue of the villages, a connection which, it may be supposed, must often have been prejudicial to the Ryut. Abuses, however, seem to have been restrained within narrow limits.

29th. The Patels and Koolkurnees had the immediate duty of superintending the cultivation, to see that it was kept up to the usual standard. Should there be any falling off, owing to the death or emigration of Meerasdars, the other Meerasdars were expected to cultivate the fields relinquished, and on any defalcation from the poverty of Oopurees, it was the duty of the Patel to persuade other persons to occupy the land thrown up. To enable him to effect this object he exercised the privilege of making trifling abatements of the rent when necessary; but if any great reduction were required, he applied to the Mamuludar for sanction, in matters, however, of ordinary and annual occurrence no previous sanction was requisite.

The Patels and Koolkurnees furnished all accounts of cultivation to the Mamuludar, sometimes through the

district Zameendars wherever the latter were in office, but as often without their intervention.

In large Pettahs the Möhturifa and house taxes were managed by the Shettees and Muhajuns, but in the smaller Towns they were under the direction of the Patels and Koolkurnoes, who rendered to the Mamulutdars accounts of all alterations that occurred from the departure of the old, or the accession of new contributors, or from any change in their circumstances.

The amount of the Jumma-bundee of the villages was fixed by the Mamulutdars. In making the Ryutwar or individual settlement this amount, added to the sum deducted in the *Thuhrao* Yadee on account of village charges and other expenses, was distributed amongst the Ryuts, and any excess of charges that might be incurred, or any deficiency that might arise in distributing the constituent part of the settlement, was raised by means of a second levy or Puttee.

In some villages, however, the village charges were separately levied over and above the assessment of the Ryuts' fields instead of being defrayed out of the gross settlement formed from the aggregate rents of all the cultivators.

When any deficiency arose in making the repartition of the total assessment, owing to the reduced circumstances of the inhabitants, the amount was raised by loan from Sahookars, and credited to that head. The loan was sometimes repaid by a Puttee in the following year, or if this was likely to occasion distress, the Mamulutdar got permission to remit an equal amount to enable the villagers to liquidate the debt. If the sum was large, this was the usual course. If small, the inhabitants themselves usually consented to make it good.

The first instalments of the revenue were collected before any Koolwar settlement was made according to the individual payments of the preceding year, and considerable indulgence was shown, as has been already stated, in exacting balances, where the realization was likely to occasion much pressure.

It was not necessary that fresh orders should be issued annually for the payment of the shares of revenue of the various claimants entitled to receive them. When once sanctioned they were continued without any new instructions until resumed or abrogated; the hunks of Desmooks, Despandees, and others were continued in like manner according to established custom. The permanent annual village charges were also incurred on the authority of the

Patels and Koolkurnees, but any excessive disbursements were, when ascertained, retrenched, and brought to the public account.

In cases of villages falling into arrears, *Gyutkool* lands, or lands thrown up by the Meerasdars, or left waste owing to the decease of the owners, were sometimes disposed on Meeras tenure to other Ryuts for a price paid for the same, which was applied towards the discharge of the public dues.

Fines and forfeitures levied for offences were to be only reported to the Mamulutdars, and if approved, brought to the credit of Government.

All petty quarrels amongst the inhabitants were adjusted, as far as it could be amicably accomplished, by the Patels and Koolkurnees. All petty disputes about lands were usually settled on the spot, but if they were of any considerable magnitude, the Mamulutdar was consulted.

The Bullotee or petty village officers received their usual fees from the Ryuts for whom they performed the customary services. The Patels and Koolkurnees were not empowered to remove them; on the occurrence of any great misconduct on their part, it was represented to the Mamulutdar, who punished or dismissed the offenders.

At the end of each year the Patel and Koolkurnee rendered to the Mamulutdar a complete account of all receipts and disbursements, and received in exchange a *Jumma Wusool* Bagee (demand collection and balance) statement. On this occasion it was customary in some villages for the Mamulutdar to present them with a Sir Pao or honorary dress.

The Patel and Koolkurnee kept an account current with the several holders of shares in the village, who sometimes also gave a Sir Pao.

When the Mamulutdar granted Tuckawce to villages, he usually received it back with interest.

It never was usual, in making the Koolwar or individual settlement, to give Puttas, nor were receipts annually given to the Ryuts for their payments. The latter were occasionally granted, but the understanding subsisting between the Ryuts and the Koolkurnee generally led them to dispense with this security.

(A true Copy.)

(Signed) W^M. CHAPLIN.

APPENDIX.

RAJAH OF SATTARA.

The first of the states mentioned as within our general limits is that of Sattara.

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After the death of Sahoo Raja, his successor remained close prisoner in Sattara. He was the son of Sowajee, son of Raja Ram, and in him the real line of Sewajee became extinct, for on his death in 1777 he was succeeded by Sahoo, his adopted son, who was born of a remote branch of the family, and had been a common horseman. This prince retained the active habits which he had learned before his imprisonment; and on some relaxation of his confinement, early in Bajee Rao's reign, he declared his intention to act for himself, and began to assemble an army. The weakness of the Poishwa's government gave him some months to gain head, and he had collected about four thousand men when his force was dispersed by Pursoram Bhow and Madhoo Rao Rastia. Chetter Sing, the brother of the Rajah, who had principally instigated the disturbance, escaped, and, after long wandering in Hindoostan and the Deccan, was treacherously seized by Trimbuckjee Danglia, and died in confinement during the late war. His son is now at Sattara. His cause appears to have been popular; and an impostor, who raised a rebellion in his name, succeeded in baffling the Poishwa for several years. He was captured by Colonel Cunningham at Pruchetgurh, and is now in confinement.

Our relations with the present Rajah of Sattara are fixed in the treaty, and the course which I think ought to be pursued towards him is pointed out in my letter of 25th August to Captain Grant. The advantages that principally weighed in favour of giving his Highness a territory, his popularity with the Mahrattas, and the asylum which his government would afford to persons unwilling to serve under ours, are attended by two cor-

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responding evils; the influence which the Rajah may be expected to possess among his nation, and the concourse of disaffected persons that are likely to assemble at Satara. Both of these evils required special precaution to guard against them; but our principal security must be in our effectually maintaining our own supremacy, and in our conciliating the good-will of the Rajah. Both objects appeared to be best attained by taking very high ground in our treaty, so as to admit of a gradual and voluntary descent as the times admitted of it. The Rajah's inexperience indeed required, in justice to himself, that we should for some time direct him; but I hope that in the course of two years he may be left in a great measure to conduct his own internal government.

The military protection of his country, his political relations, and perhaps a general and distant superintendence of his whole proceedings, must always remain with us. We must also retain the power of knowing exactly everything that passes in his court and territory, and it will, for a long time, be a necessary part of our policy, most carefully to destroy all connexion between him and the Maharattas not subject to his own authority.

His country now yields 13,75,000 rupees of direct revenue, and about 3,00,000 enjoyed by Jagheerdars, besides 3,00,000 of alienations. It will probably not improve so much in the Rajah's hands as the Company's territory; but still some increase of cultivation is to be expected, and that, with the falling in of jagheers and pensions for life, will add to the amount of revenue at the Rajah's disposal. Nothing need be said here of the system now in force in the Rajah's country. It has been managed exactly as a province of our own, and will be reported on with the rest. More care has perhaps been taken to preserve the native practice, and the utmost attention will be given hereafter to place things on a footing which they may preserve after our interference is withdrawn.

RAJAH OF COLAPORE.

The founder of this petty state was Sumbajee, son of Ram Rajah, and grandson of Sewajee. The territory he possessed was early reduced by Sewajee, and seems to have been a principal residence of his son. I do not know when it was first assigned to Sumbajee; but in 1728 that Prince was confederated with the Nizam, and accompanied his army to Poona, and in 1731 a treaty was concluded between Sahoo Raja and Sumbajee, by

which it was agreed, that all north of the Kistna should belong to Sahoo, all between the Kistna and Warna and the Toombuddra to Sunbajee, and that all conquests south of the Toombuddra should be equally divided.

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The territory assigned to the Rajah was partly held by the Moguls, and partly by Dessyes who had set up for themselves. Some progress was made in subduing it under Ballajee Bajee Rao, but it was not till the reign of Madhoo Rao, about 1762, that it was effectually reduced. • Checkoree and Manowlee were then given to the Rajah : they frequently changed masters, sometimes by treaty and sometimes by force, until 1804, when they were conquered from the Rajah by Appa Dessyo for the Peishwa. This led to a long struggle, in which the Rajah's government was on the point of extinction when rescued by the interposition of the British Government, 1812. The Rajah's subsequent fidelity procured him the restoration of those districts which are valuable in themselves, and which had long been the object of his ardent wishes. The state of Colapore has remained in perfect tranquillity since it was delivered from Appa Dessye ; and as it is now in a state of as high prosperity as it ever attained, it may be considered as well disposed to the present order of things. It has been a maxim, never on any account to interfere in its internal affairs, and the plan has hitherto been attended with excellent effects ; but as the Rajah has been a minor, and the power in the hand of a party which adhered to our interests and made use of our name, the trial has not been so complete. I would, however, recommend persevering in the system as long as it is possible, without some serious civil.

The same system ought to be observed in Sawunt Warree, and our agent should be withdrawn as soon as the Government is settled enough to secure us from future depredations on the part of its subjects.

THE NIZAM.

The Nizam has but few possessions remaining within the Mahratta frontiers, but there are various possessions and numerous claims of the Peishwa's government within his. It is needless to enter on any explanation of those claims in this place, especially as the settlement of them must remain entirely incomplete for the present. The most I can do is, to point out with more correctness and a little more precision than in my despatch No. 78, the amount to be given up to that Prince, and the manner

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in which an equivalent may be obtained with the least offence to His Highness.

The districts within the Nizam's country and the choute actually possessed by the Peishwa and his Jagheerdars at the breaking out of the war, yielded in former times an annual amount of 15,00,000 rupees, but the recent receipts by the Peishwa and his Jagheerdars amounted only to 9,50,000 rupees. This, however, is independent of the enams and charitable assignments, and also of the expense of collection, which in the case of choute and other shares of the Nizam's revenue must have been extremely heavy to the Peishwa, though the Nizam can now collect them without any addition to his establishment. Allowing for those expenses, I reckoned the gain to the Nizam, in my letter No. 70, at twelve lacs; which being also the sum fixed by Mr. Russell, on the information given by the Nizam's ministers, may be taken as tolerably correct. The former revenue of the enams and charitable assignments which are still to be continued, was 2,24,861 rupees, of which 17,936 was payable in money from the treasury; the remaining 1,76,925 from land revenue, allotted separately for that purpose.

The amount claimed by the Peishwa for choute and other dues withheld, in addition to the above sum actually possessed, was thirty lacs, (besides a variety of undefined claims of great extent), and the arrears amounted to an enormous sum. This claim was to have been investigated at Hyderabad, and Captain Pottinger had been appointed to assist in the inquiry, when the Peishwa's hostile views interrupted that and all other negotiations. I do not conceive the Nizam could possibly have escaped from that investigation with less than a cession of a country yielding ten lacs of rupees. The choute of Bedor alone, the Peishwa's right to which seems quite incontestible, is said to yield seventeen lacs at this moment, and the arrears on that account, since the late Nizam's death, would be two crores and thirty-eight lacs. It might be ungenerous in us to insist on this investigation now; but we are perfectly entitled to count among the Nizam's gains by the way this heavy demand, from which he could not in any other circumstances have escaped.

Taking the sums gained by the Nizam from the Peishwa, as above stated, and his gains from Holkar and the

Rajah of Berar, as stated by Mr. Russell,* the following will be a true statement of the Nizam's acquisitions:—

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Revenue actually paid to the Peishwa in 1817	Rs. 12,00,000
Revenue due to the Peishwa on his claims for choute withheld, and arrears	10,00,000
From Nagpoor	3,21,986
Do. Umullee rights	20,879
Do. Holkar	2,37,409
Total	Rs. 27,80,274

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of which ten lacs is by exemption from a demand, and 17,80,276 an actual addition to his Highness's income.

In determining how much of this profit the Nizam is entitled to, while we admit the right to an equal participation, we must not fail to compare the expenses which he and the British Government incur from the conquest. The acquisitions of the British Government by the war in Hindostan are probably compensated by the obligation to which it is subject in that quarter and in the Deccan. It has been obliged to make considerable additions to its regular army, and has strong forces to maintain in a state of preparation for the security of its conquests and the Nizam's, besides providing for the Rajah of Satara, the Peishwa and his family, including Amrut Rao, the whole of his Jagheordars, ministers, chiefs, and a considerable portion of his army. If all these expenses be deducted from our acquisition in this part of India, the balance at present, and for some time, will be but little in our favour, and the profit we are ultimately to derive will depend on our own management. On the other hand, the Nizam receives his share free of every kind of expense; begins to enjoy the fruits of it from the moment when it is put into his hands; and has as much the power of improving as we, since the sources of revenue ceded to him once yielded five times their present amount. The contract is rendered quite clear by the fact that (after the provision for the Rajah and all other permanent charges have been provided for) the civil and military expenses which we incur in addition to those of former times, will nearly swallow up our whole revenue by the conquest: and if any further addition is required to

* In his private letter to Mr. Metcalfe, of May 15th, the amount gained from Holkar, however, appears to me to be overrated, unless something is gained besides Umber and Ellora.

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our army they will much exceed it, the expenses of the auxiliaries and of the former subsidiary force being provided for by former treaties, and not included in the above calculation. So far is the Nizam from being entitled to plead the absence of all connexion on his part with the expenses we think fit to keep up, that if His Highness's territory were in a flourishing condition, and his government efficient, a large portion of those expenses might with perfect safety be avoided. The accompanying statement No. 1* will remove all obscurity on this subject.

An accurate estimate of the clear profits of the war in all quarters may hereafter be made, and the Nizam's share may then be fixed. The utmost liberality ought to be shown in this operation, as the advantage of a few lacs of rupees which we might gain by injustice will not bear a moment's comparison with the loss we should sustain by oppressing our ally. But I think it may be presumed, before hand, that the British Government will be found entitled to some portion of the 27,80,274 rupees above stated, and in that case the least invidious way of taking it would be to renounce all claims on account of choute (except those guaranteed to individuals, which it is not in our power to give away), and to require an equivalent for the whole territory which we have made over, or are yet to make over to the Nizam, amounting in all to seven lacs; or if this should be thought too hard, we might require that His Highness should give up a moiety of that sum, and take a thousand of our horse, his own subjects, into his pay. A still more moderate course would be to require His Highness to take the thousand horse, and give a compensation for those territories only which are yet in our hands (Umber, Ellora, &c.), which were ceded to us by Holkar, in a treaty, one of the conditions of which was our maintaining a force with him, and protecting him from all enemies. By this, all appearance of our taking away any thing gratuitously would be prevented. This equivalent would not exceed 1,50,000 rupees, but it would probably be enough to give up a clear frontier by procuring for us the Nizam's whole territory on this side of the Scena. If more extensive cessions are required, the whole of the plain on the west of the Ghauts, which has been laid down in Arrowsmith's Map as the present frontier, might be ceded, and if more were required, it might be given in money, or territory south of the Kistna.

The sums guaranteed on the choute, which are only to Appa Dessye and the Putwurduns, do not exceed a lac of rupees. Supposing them and the equivalent abovementioned to amount to 2,60,874 rupees, it would still leave the Nizam an acquisition of twenty-five lacs; or if his deliverance from the Peishwa's demand is to go for nothing, of fifteen lacs of rupees chargeable with the temporary maintenance of a body of horse, a circumstance that would neither hurt his pride nor much affect his interest. The enams, charitable allowance, &c., having for the most part been guaranteed by the proclamation of Satara, must still be continued by the Nizam, and some effectual means ought to be taken to secure them, such as granting British sunnuds to the holders after a careful examination of their claim: the amount of the former revenue being only 2,00,697 rupees, the real amount at present does not probably exceed 50,000 rupees. Appa Dessye's choute may be paid in money, and as that Chief is to receive an equivalent from us in land, this sum ought to go into the public treasury.

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I do not think that in any exchanges we ought to part with Colapore, the importance of which place, in a military and political point of view, is shown in another part of this despatch.*

INTERMIXED TERRITORIES.

The territories belonging to different Maharatta Chiefs intermixed with ours, are generally those which belong to the Princes who now hold them, before they had acquired any possessions beyond their own country.

The inconvenience arising from them, especially from those belonging to Scindia, has been pointed out in a letter from the local officers; the principal seem to be that they afford a harbour for robbers and a receptacle for stolen goods, and that the persons in charge seem really to have looked on this as one of the fair advantages of their situation. They create infinite trouble from petty disputes and petty privileges, such as those of levying customs and feeding cattle on our lands, besides the more important one of coining money. A very serious inconvenience is likewise felt from the resistance which is frequently offered by our subjects to the authority of

* Since the above was written I have addressed a letter to Mr. Russell, enclosing authentic statements, by which the various acquisitions are made still more considerable. A copy of that letter was forwarded to Government; it was dated.

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those states. This has already happened once in the case of Scindia, and twice in that of Holkar. In all those cases it is possible that the persons resisting were in the right; but as it is impossible for us to permit those powers to carry on a siege, and perhaps a protracted struggle within our territory, we are obliged to add the weight of our influence to compel submission. It is true we might by a stretch of power insist on inquiring into the cause of each dispute; but if this were once done, we should have established a regular appeal against all the acts of tyranny, and sometimes against the just proceedings of Scindia's government; and every man who was discontented would resist, as the regular form for bringing his complaint within our cognizance.

It is easier to point out these inconveniences than to propose an effectual remedy. With Holkar we have still to make our terms, and those I have proposed in another place would be quite sufficient. Many of Scindia's villages were confirmed to him by the treaty of Surjee Anjengong; and as he attaches the highest importance to them, he will probably never consent to our interfering with them in a sufficient degree. He would, perhaps, allow robbers to be pursued into them, if we are not already authorized by treaty, and by the nature of things to insist on it; but he would scarcely agree to submit to our investigation into all transfers of his villages, and other important operations of that nature which were likely to meet with a opposition, yet some such precaution is certainly necessary.

Many of Scindia's villages, however, were ceded by the treaty of Surjee Anjengong, but secretly left in his possession by the Poishwa, who seems to have kept up a separate negotiation during the whole of that war. Those we are at liberty to resume; but as that proceeding would be harsh, we may insist on the same terms regarding them that are demanded from Holkar, with the addition of retaining the power of resumption at pleasure, or we might insist on taking them at once and give a pecuniary compensation.

A plan has been suggested by Captain Briggs, in his despatch, for an exchange of territory with Scindia; and if the compensation there offered be not a sufficient inducement to him, the possessions of the Peishwa in Nemaour might afford the means of some more satisfactory arrangement.

JAGHEERDARS.

The Jagheerdars may be differently classed, according to their relations to the old government, their standing,

the duties they had to perform, and their claims on the British Government.

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In the first classification it is only necessary to notice those who possessed some degree of independence, the relations of the others to the Government depending on the nature of their duties. The Prittee Nedhee, the Senaputty, and the eight Purdhuns, especially the Pant Sucheem, together with Angria, are the whole who fall under this description.

THE PRITTEE NEDHEE.

The Prittee Nedhee was originally the prime minister under the Rajah of Sattara. When the Peishwa acquired that situation, he fell into insignificance, but was allowed to retain his jagheers. As late as Bajee Rao's time he had a jagheer valued at eighteen lacs a year, but the present Prittee Nedhee, being of a wild and unsettled disposition, twice rebelled against the Peishwa, and was wounded, taken prisoner, and deprived of the whole of the jagheer, but a tract nominally yielding two lacs which has still been left to him.

THE SENAPUTTY.

The Senaputty was general; he was a Mahratta, though the ministers were all Brahmins. After his unsuccessful opposition to the Peishwa, the head of the family fled to the Mogul country, and the house sunk into complete obscurity. It still possesses a small jagheer; and the Senaputty lately thought himself fortunate in forming a matrimonial connection with Scindia, whose low family would, in other circumstances, have rendered such an alliance very degrading. He now resides at Gwalior.

THE EIGHT PURDHUNS.

The Eight Purdhuns were ministers under the Prittee Nedhee, as was usual in Hindoo Governments. These officers were hereditary, and they were all supposed to be quite equal; but they have all fallen into neglect, except the Peishwa and the Pant Sucheem. The latter has a territory yielding two lacs of rupees, immediately to the south and west of Poona, and extending to the Concan. It contains the strong forts of Bhoorup, Toong, Tekona, Rajghur, Toona, and Rohera, and is now to form part of the Rajah of Sattara's territory. The Sucheem was

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never considered as more than a dependent, or rather than a subject of the Peishwa's; and as he submitted very early, he ought to be secured against any loss of authority by his transfer to the Rajah.

The Punt Amunt is the only one of the remaining six Purdhuns who need be mentioned; he has still a small jagheer, and as he was the first person of any note that came in, I have proposed that he shall have a pension of 5,000 rupees a month in addition.

ANGRIA.

Angria is a Mahratta chief; he was among the earliest supporters of Sewajee. His family at one time possessed almost the whole of the Concan, and his ancestor was the principal means of establishing the government of Rajah Sahoo and the authority of the first Peishwa. He has, however, been reduced by gradual encroachments to a very small compass, his whole revenue not exceeding three lacs. He received investiture from the Peishwa on the Rajah's behalf, but was otherwise independent.

OTHER JAGHEERDARS.

The other Jagheerdars are divided into military chiefs, and Mutsuddies or ministers. The military chiefs are either Sirdars who furnished a contingent of troops which they themselves commanded; Selladars, who furnished troops in the same way, but without the same rank; and Paga chiefs, who had commands in the household or stable horse. There is also a class of immediate servants or dependents of the Rajahs called Hoojrant, and another of Killadars (commandants of forts belonging to the Moguls, who gave up their charge for a provision of this nature).

Of these different classes a few are the heirs of old Jagheerdars of the Mahomedan monarchies (for the custom of paying services by grants of lands is known to have been usual with all the Indian governments, Mussulman as well as Hindoo). These old families, which have survived so many revolutions, have been left undiminished by us. The principal are Jaun Rao, Naik Nanbalkar of Futton, the family of Duffty in Jut, the two families of Goorperry at Moodholi and Bailgee, the chief of Ramdroog and Neergoond (though these last were rather branches of one of the little independent

governments under Dessyes, that sprung up on the downfall of the Beejapore monarchy).

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These are all Mahratta except the two last, who are Brahmin usurpers of a Mahratta principality.

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The next class who hold lands from the Rajah of Sattara, are all Mahrattas, except a few ministers.

The third class are the Jagheerdars of the Peishwa. These are generally Brahmins or Mahrattas of low family raised by the Peishwa. These deserve equal consideration with the last-mentioned, for though inferior in antiquity, they have had recent possession of power, and therefore suffer particularly by the revolution.

The chiefs who have claims on us, are the Kettoorka, the Putwardhuns, and some small Jagheerdars scarcely deserving of mention. Appa Dessye may be said to have claims, as he was a creature of our own, and though subsequently thrown into opposition to us by the intrigues of the Peishwa during the settlement with Colapore, he joined late, and with apparent reluctance, in the war.

The Jagheerdars have been allowed to keep their lands with an exception in the case of Appa Dessye. Our relations to them and to the ancient royal Jagheerdars have been clearly defined, as will appear by my reports. The principles adopted were to secure their services on a very moderate scale; to retain the sovereignty of the British Government entire, but to interfere with the chiefs on extraordinary occasions only.

With regard to the condition of the Jagheerdars, that of the Putwardhuns is already sufficiently defined, and that of the other Jagheerdars south of the Kistna is marked out with equal precision. Those under the Rajah of Sattara may be left as they stand, because such is the system that will certainly be adopted by His Highness when left to his own discretion, and probably any limitation of their authority would, under a native, be more hurtful, in weakening their power to do good, than useful in preventing their doing harm.

The greater Jagheerdars, to whom their personal lands are now to be restored, ought, I think, during life, to be left in charge of the police, in those villages at least which are near their residence; but they ought to be apprized that they are not to inflict punishment on serious offences,

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but to send the offender to the Collector. All communications with them should be made by the Collector himself, even when complaints are brought against them, and no judgment should be pronounced on their offences but by the Commissioner. The lower order ought perhaps to be put in charge of the police of their villages for the sake of efficiency, though it is not otherwise necessary. In all these cases, except the southern Jagheerdars, the regular police ought to be allowed a concurrent jurisdiction in the lands of all Jagheerdars. The offences of the lower order of Jagheerdars may be tried by the Collector, but not without previous reference to the Commissioner. The same rule ought, I conceive, to apply to all serious complaints against people of rank; more trifling complaints and civil suits ought to be carried on by Punchayets, or by the proper European officers: but in all these cases the forms of civility usual among men of rank, ought to be substituted for the summons and orders of court usual in settled countries. Every thing in this country is provisional, and may be altered when found inconvenient; but I would, if possible, maintain most of these proposed indulgences during the life of the present generation; afterwards, all that produce real inequality may be removed, but inequality of forms must be maintained as long as we wish to preserve inequality of ranks, unless the natives should become sufficiently enlightened to view these matters as we do in England. At present a violent change would be felt as oppressive by the upper classes, and disapproved as unusual even by the lower.

The country directly under our own Government is to be considered in reference to military arrangements, revenue, police, criminal justice, and civil justice: general and political questions will occur regarding it.

MILITARY ARRANGEMENTS.

REGULAR TROOPS.

It is on the strength of our military establishments that the tranquillity of the country and the security of our possession of it must principally depend; and if the proposed force should seem larger than is absolutely required, it must be remembered that, after so great a revolution as has taken place in India, it is dangerous too soon to calculate on undisturbed possession, and to cease to be prepared for unforeseen contingencies.

The force and distribution which I would recommend is shown in the following table:—

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Proposed Distribution.	EUROPEANS.				NATIVES.			
	Horse Artillery.	Cavalry.	Foot Artillery.	Infantry.	Total.	Auxiliary Horse.	Extra Horse.	Total.
Candish ..	..	..	40	400	440	500	..	2,500
Gungtery ..	..	..	..	..	..	500	..	1,150
Amindurgur ..	..	..	..	..	..	500	..	1,150
Sholapur ..	100	..	100	400	600	500	..	4,250
Poona ..	..	..	40	900	940	500	400	2,550
Battara ..	..	..	..	..	..	2,500	..	2,500
Total Poona division ..	100	..	140	1,300	1,540	2,500	400	12,600
Total Poona and Candish ..	100	..	180	1,700	1,980	3,000	400	16,100
Southern Country ..	..	..	100	8,000	900	..	..	3,950
Mahratta ..	..	..	..	..	..	..	..	..
Grand Total ..	100	..	280	2,500	2,880	3,000	400	19,050
								21,930

The details of this distribution are shown and contrasted with the present in the Appendix No. 2.* By this arrangement the Fourth Madras Light Cavalry and one battalion of infantry are returned to their own establishments, and a diminution of 1,500 is supposed in the numbers of the Auxiliary Horse. There is an apparent want of cavalry to the northward; but the presence of that, with the force at Jaulna, sufficiently provides for that part of the country. Considering, however, that there is now no European cavalry in the whole of the Deccan, it would, I think, be expedient to send a wing of the Seventeenth Light Dragoons into the Conquered Territory. Poona would perhaps be the most convenient station for it, as it could from thence proceed to any point where it was required. If it were thought

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better to have it more advanced, the neighbourhood of Colapore would be the best station. If the Seventeenth Light Dragoons be transferred to Madras, the corps, or a detachment, being stationed with the force at Jaulna, would make it equally applicable for the purposes in question.

My reason for conceiving the neighbourhood of Colapore to be so suitable a place for a cantonment is that it is in the centre of a great bank between the stations of Hyderabad, Bellary, Badamy, Sattara, Pootia, and Jaulna, and that it is situated in the part of the country most likely to be disturbed, as well from its being the frontier between our new possessions and the Nizam's, as from the neighbourhood of the most turbulent part of those territories—that between Beejapore and the Neera on the Mahratta side, and that called Ballaghaut on the Nizam's. The point for a cantonment ought, if possible, to be at the junction of the rivers Beema and Seena, with flying bridges over both rivers. With this distribution of troops in the Conquered Territory, the main body of the Hyderabad Subsidiary Force at Jaulna, a strong detachment at that capital, and the present force at Bellary on the one hand, and Mow, Hooshingabad, and Nagpore on the other, the tranquillity of the Deccan appears to be effectually provided for; the only spot where insurgents could find refuge, that lately occupied by the Naiks about Nandeer, being, I understand, designed for the station of a considerable part of the Nizam's force. In case of necessity an European regiment might be spared from Candeish, or from the southern country, and two native battalions from the Poona division; but, unless for some good reason, it would not be advisable to remove any part of the present overwhelming force. A less objectionable saving might perhaps hereafter be made by placing the whole troops on garrison allowances and establishments, except a number equal to the old subsidiary force (horse artillery, one regiment of cavalry, seven battalions of native infantry, and a proportion of foot artillery) which might remain on field allowances and field equipment. But before this is done, care ought to be taken to ascertain that the prices of this country, so much higher than those of our former possessions, will bear such a reduction, and at all events it ought not to be done soon, as tending to persuade the Sepoys that they are the only people who lose by their own success. The present expense is shown by the Statement No. 3.*

FORTS.

Besides thirty-five forts ceded by the treaty of Poona, the Peishwa had a hundred and fifty-four at the breaking out of the war. Of these a hundred and ten are within the country under my charge, as are three ceded by Holkar. In addition to these, there are six forts held by the Punt Sucheem, and eight or nine by Jagheerdars. It is evident that these forts, if kept up, must be extremely expensive, both in garrisons, provisions, and repairs; and if merely abandoned by us, would be liable to be occupied by insurgents or hill banditti, and being almost all exceedingly strong, might require a regular army to reduce them. It seemed therefore necessary to destroy all that were not of use, and four officers have been appointed for that purpose. All forts that are of military or political importance, or that without being formidable to our troops, would afford a refuge to the people of the country in case of invasion, are to be preserved and all the rest destroyed. By this rule almost all the hill forts in the chain of Ghauts, and many in other ranges, are to be destroyed; and twenty-seven have already been demolished, although from the natural strength of some, and the solid masonry of others, the task is found to be particularly tedious and difficult. Even when the destruction is completed, one of the Superintendents of hill forts must be kept up for a long time to make tours among the forts, and prevent any of those now abandoned from being occupied or rebuilt. The accompanying list No. 4* shows the forts captured, those destroyed, those now held by Jagheerdars, and those garrisoned by regulars and sebundies. Some of the forts in the ghauts, though useless in other respects, must be kept up to secure our command of the frontier between us and the Rajah of Sattara; on the other hand, several of the forts which it would be otherwise desirable to retain, will require a greater expense than they are worth to keep them in repair. Dharwar and Belgaum are of this description; the former in particular is rapidly going to ruin, and if it be necessary to have a permanent dépôt to the southward (a question which must depend on the state of Bellary) in this respect it will be necessary to transfer it to Koosegul.

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AUXILIARY HORSE.

The auxiliary horse were originally seven thousand three hundred strong, and the expense was upwards of forty lacs of rupees; it has since been reduced to twenty-

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eight lacs, and I have submitted a plan for further reducing the strength to two thousand five hundred, and the expense to little more than twelve lacs. The principles on which that reduction was planned were calculated to discharge as few soldiers by profession as the necessary saving would admit. I do not think any attempt should be made to bring the horse lower, unless by the transfer to the Nizam, which I have suggested, or some similar arrangement by which the expense may be lessened without throwing the men out of employ. It may at some future period be possible to turn part of them into district horse on thirty rupees a month each, and entirely under the civil officers; but such a change is not expedient at present.

EXTRA HORSE.

Besides the regular auxiliary horse there are some small parties who have been entertained for special reasons on a different footing. Wessajee Punt Gokla was promised service on specified terms, on condition of his quitting the Peishwa during the war.

	Horse.	Expense per mensem, Rupees.
His party is ...	200	
And the expense is ...	...	8,483
Ram Chunder Chowdry received a similar promise immediately after the fall of Singapur	80 ...	2,300
Synd Tyne, &c. ...	100 ...	3,710
Shabbaug Khan ...	25 ...	780
	<hr/> 405	<hr/> 15,273

The total annual expense is 1,83,276 rupees. The two last were promised employment by Sir John Malcolm for their services when Bajee Rao was attacked by his mutinous troops. It is as well to keep up these parties for the present; but when some horse can be discharged without bad consequences, Wessajee Punt would, I think, be easily satisfied with a pension or jagheer for himself and his brother, as would Ram Chunder Chowdry. Synd Tyne and Shabbaug Khan, as their parties are composed of their countrymen (Arabs and Afghans), would probably not willingly agree to their dismissal, but we are under no engagements to keep any of them longer than suits our convenience.

AUXILIARY INFANTRY.

It will probably appear to His Excellency the Most Noble the Governor-General expedient to keep up the auxiliary infantry, since it is certain, that as efficient service could not be obtained so cheaply by any other arrangement, the men of the supernumerary battalion are entitled, by my promise to them on their joining our troops at a critical period, to retain all the advantages they possessed in the Peishwa's service, and it would be invidious to treat the others with less consideration. The reductions I have lately made in the number and allowances of the officers leave little superfluous in that establishment, and if any of the remaining appointments should hereafter be thought unnecessary, I would recommend that Government should allow them to die off rather than abolish them. Major Ford, in particular, appears to me to have strong claims to retain his present situation.

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SEBUNDIES.

The number of sebundies at the close of the war was about seventeen thousand; it is now reduced to thirteen thousand; and the pay is twelve lacs of rupees a year.

The distribution is shown in the annexed table No. 5.* These are the remains of the Peishwa's infantry, and likewise of that portion of his cavalry that was mounted on horses belonging to others.

I applied to the gentlemen in charge of districts, in January last, on the subject of the expediency of reductions in this branch of expenditure; they all agreed that no sudden reduction in the numbers was at all expedient. Captain Briggs offered a very judicious suggestion regarding a diminution in the rates of pay, and proposed one in the numbers also within his district, provided part were rendered more efficient by discipline. As the plan, however, did not appear to me calculated to suit the class of persons exclusively military, for whom it is our chief object to provide, I did not sanction its adoption.

At a subsequent period I contemplated providing for the sebundies, by grants of land, on the condition of occasional service; and as a militia of this sort was most wanted in Candeish, I requested Captain Briggs to attempt the plan. The experiment probably failed, owing

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to the high rates of pay, and I have now adopted an arrangement for discharging all cultivators, reducing the pay of the other sebundies, and instituting a militia of the kind above described, which is more likely to be successful. If it should be so, it will be attended with the advantages of establishing, at a small expense, a powerful auxiliary to the police, of increasing cultivation and population and ultimately of establishing a body of small proprietors, whose industry and capital will be partly employed on lands that contribute to the revenue. The immediate advantage of the whole plan will be a reduction, which, combined with the transfer of three thousand sebundies to the Rajah, will probably amount to four lacs of rupees.

ENAMS AND OTHER ALIENATION OF THE REVENUE.

These are all the receipts. The jaghoers have been mentioned in another place, and the enclosed Statement No. 9* will show the whole of the other alienations of the late and former governments which have been confirmed by ours. It contains a Statement of the Enams or grants, generally of lands or rather Government share of the produce of land, including, however, in some instances, when the extent is small, the Meerasee or proprietary right also. It likewise shows all the other classes of grants and assignments on the revenue, whether to temples, to Mahomedan and Hindoo religionists, or to secular persons who had claims on the former Government; this class, however, is comparatively small.

The explanations annexed to the list sufficiently show the nature of each assignment; the whole amount of those grants, including those within the jagheers of the Putwurduns (which amount to 152,787,) is 2,436,152, and those within the lands immediately managed by Government amount to 2,283,365 rupees.

It having been promised by the proclamation of Sattara that all Enams were to be continued, the Collectors were authorized to confirm those of all persons who should make their submission before a certain day fixed by proclamations, and subsequently all Enams were confirmed, even those of persons who had failed to make their submission. Although it is probable that many lands are held without authority under this denomination, it did not seem expedient to excite alarm by a scrutiny of the

tenure, before the inhabitants had acquired confidence in our justice and moderation. I, however, fixed rules for determining on all claims that might be questioned, and those rules may hereafter be applied more extensively, especially when a survey shall have been commenced on. The principle of those rules is to confirm all Enams held up to the war, if granted by the Peishwa, or those of great officers whom he entrusted with higher powers, to resume all granted by inferior officer since 1803, and all granted by Patails within the last thirty years, unless authorized or admitted in accounts by the Peishwa; and to restore all resumed in the same unauthorized manner since 1803. The rules regarding the other assignments were as nearly on the same principles as the different nature of the case admitted of. They were calculated also to guard against any becoming hereditary which were not so by their own nature, or the practice of the Mahratta Government as confirmed in the proclamation of Sattara.*

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PENSIONS.

I calculated in my letter No. 78 that the rewards to the Putwurduns and other adherents would amount to five lacs of rupees, and the pensions to four lacs more. I am happy to say that the rewards in lands do not exceed one lac, and that the pensions, including those to adherents, will not exceed three. The enclosed paper No. 11† shows the amounts and the classes on whom they are conferred.

DUFTER, OR REVENUE RECORDS OF THE PEISHWA'S GOVERNMENT.

In order to guard against fraudulent alienations, as well as to acquire a knowledge of the resources of the country, which rather than the realization of an immediate revenue, I consider to be our principal business for the first year or two, I took early measures to secure the possession of any information that might have been in the hands of the Native Government. For this purpose I sent for the principal persons of the Peishwa's dufter from the places to which they had retired, and employed them to collect the records; I afterwards increased the establishment, and put it under the particular direction of Mr. Mc'Donnell, with the assistance of Lieutenant

* The Rules on these subjects are contained in my circular letters dated 19th March, and 19th and 24th July 1819.

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McLeod, of the Bombay Engineers, whose knowledge of the Mahratta language peculiarly qualified him for such a task.

I also called on the Collectors, in July 1818, to use every endeavour to secure the accounts of each village for the ten years preceding our occupation of the country. Infinite difficulty was met with in procuring those papers, and it was soon found that little reliance was to be placed on them when procured; the attention of the Collectors is, however, still directed to that object, and the papers they procure will be of great value, from the mutual check between them and the dufter records.

The latter papers, however, though by no means free from the same faults as the village accounts, are those on which we may probably, for the present at least, depend the most, and they have now been fully examined, and have received a form suited to increase their utility. Numerous accounts, classed according to the present division of the country into districts, have already been issued to the Collectors to facilitate their local investigations. The account of the jagheers before alluded to, has been drawn up, and complete lists of the various alienations of the revenue, arranged according to the districts, have also been transmitted to the Collectors. Other researches and arrangements are still continued, and notwithstanding the falsification of many of the old accounts before their transmission to the dufter, I entertain hopes that it will afford us an assistance in developing the resources of the country, which we have seldom enjoyed in any new acquisition. The enclosed paper No. 12,* by Lieutenant McLeod, fully explains the nature of the dufter, and the arrangements that have been accomplished in it.

TOTAL AMOUNT OF THE REVENUE.

The enclosed statements* show the total amount of our collections, and will afford an opportunity of comparing them with those of Bajee Rao, and of conjecturing their probable amount hereafter.

No. 13* shows the whole of the territory possessed by the Peishwa in Fusly 1225, A.D. 1816 (previous to the treaty of Poona), including Seranjams and alienations of all kinds. It likewise shows the subsequent allotment of those territories. The following is an abstract of that document :—

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Government Revenue.		Seranjams.		Alienation.		TOTAL.	
Kumal, or largest collections ever known.	Collections of Fusly 1225.	Kumal.	Collections of Fusly 1225.	Kumal.	Collections of Fusly 1225.	Kumal.	Collections of Fusly 1225.
2,36,95,832	1,22,57,259	1,21,66,086	68,72,690	31,78,194	21,21,401	3,90,40,103	2,12,51,361
				Deduct Alienation		31,78,194	21,21,401
				Remains applicable to the purposes of Government		3,58,61,909	1,91,29,980

No. 14* shows the whole of the conquered territory as possessed by the British Government in 1818 and 1819. This differs from the above by the deduction of the cessions of Poona and of the revenue now given up to the Nizam, and by the addition of the cessions from Holkar. The following is an abstract of that document :—

Government Collections.		Seranjams.		TOTAL.	
Kumal.	Collections.	Kumal.	Collections.	Kumal.	Collections.
1,06,13,698	90,21,160	68,29,000	21,39,241	1,76,42,693	1,11,60,401

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No. 15* shows in one view the Mahratta collections in 1816, those of the British Government in 1818 and 1819, and those of the most prosperous times ever known in each district. There may be some inaccuracy in the column for 1816, but the comparison is correct for the present purpose. The following is an abstract of this document :—

Kumal.	1225, or	1228, or
	1815-16.	1818-19.
17,64,269 4½	1,03,28,233 11	89,05,454 2½

No. 16* is a statement of what our revenue will be after the arrangements now in progress shall be completed, by the cessions to the Rajah of Sattara, and the restoration of the personal jagheers. In these statements I have inserted the net collections of the Southern Concan and Oolpar, because, though under the Government of Bombay, they are part of the recent conquests, and because the expenses occasioned by the destruction of their government, are met by the arrangements here, as much as the expenses of the same nature belonging to the other provinces.

It will appear by these statements that our collections fall considerably short of Bajee Rao's. There are various reasons for this decrease; the principal is the over-exaction of former years, which would probably have occasioned a defalcation, even if the country had remained under the Peishwa. Another cause is the badness of the year in some places, the crops in the Carnatic having suffered by flood, and failed in the frontier towards the Nizam's to such a degree as to occasion apprehensions of a famine; the ravages of the epidemic, and the alarm it excited among the inhabitants, have likewise interfered with the cultivation. Our inexperience also, and our ignorance of the real sources of the revenue, has doubtless led to great loss; but the grand causes of the smallness of our receipts has been the abolition of odious exactions, and our anxiety that the assessment should be light.

RECEIPTS AND DISBURSEMENTS COMPARED.

To enable Government to contrast the receipts with the disbursements, and to show exactly the financial effects of this conquest, I have the honour to enclose a State-

* Not printed in these Selections.

ment No. 17* exhibiting the actual receipts and disbursements for the last year, and another No. 18* exhibiting the receipts and disbursements as they will stand at the beginning of January 1820, when the projected cessions shall have taken place, and the intended reductions have had full effect. In these statements I have inserted the expenses of the auxiliaries, and have taken credit for the cessions meant to defray those expenses. I have also deducted such military and other expenses as would have occurred had no war taken place. Any other way of proceeding would have given a fallacious view of the effect of this conquest on our finances.

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The expenses for the past year fell short of the receipts by more than nine lacs and a half of rupees; and the balance in the immediately succeeding year, after the present arrangements shall have been completed, will be upwards of twenty-four lacs. I beg it may be particularly observed that this last statement is given to show how the revenues and expenses will stand after the present reductions are completed, and is not to be reckoned on as an estimate of our immediate receipts. Between the month of May 1819, when the first statement ends, and January 1820 when the other begins, there will be many heavy expenses; the donation to the troops, the compensation for losses by the war, and the presents to the discharged auxiliaries, will much exceed the revenues for the same eight months, and carry a balance against us into the year 1820, amounting to, at least, seven lacs of rupees.

PROBABLE AUGMENTATION OF THE RESOURCES.

It is seldom safe to calculate on the state of things at a remote period; yet there are some improvements in our situation that can scarcely fail to take effect, unless we are visited by plague, famine, war, or general insurrection. If those scourges be averted, we may safely calculate on the following improvements in the course of the next ten years.

Considering the income derived from this territory by Bajee Rao under a very bad revenue system, we might reasonably reckon on an increase of revenue, even if no improvement were to take place in the cultivation. On the other hand, the great capability of the country, the great quantity of additional land that has already been brought under the plough, the strong sensation that has

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appeared among the Meerasdars indicative of the increasing value of that sort of property, and the numerous applications for Istava Cowles, justify us in expecting a considerable addition to the revenue from the improvement of the state of agriculture. The nearest territory to this (the Ceded Districts) increased in eight years from twelve lacs of pagodas to eighteen, and without venturing to anticipate a similar augmentation here (the amount of which could be upwards of twenty-seven lacs of rupees), we may fairly expect an addition of ten lacs of rupees in ten years, even supposing the districts now under Bombay to remain as they are. In this improvement I have not mentioned the falling in of jagheers, nor shall I in the reductions mention the expiring of pensions; yet these are funds from which a good deal may be expected. The amount of pecuniary pension and land held during pleasure will have proved enormous; but that is in reality one of the greatest advantages which this territory presents, since that mode of rewarding services has prevented the great alienations of land that would otherwise have taken place. In the Ceded Districts the amount of revenue thus irretrievably lost to Government is equal to the amount that remains; here it is only a seventh or an eighth. On the other hand, we may rely with certainty on most of the following reductions:—

The commission, now estimated at four lacs, one of which may be permanent, but three must certainly be reduced.

The civil expenses are now reckoned at twenty-five per cent.; they may certainly be brought down to twelve per cent. in ten years, which will give a saving of seven lacs of rupees a year.

The Sebundies might in that time, doubtless, be reduced from eight to four lacs of rupees, and a still greater reduction might take place among the auxiliaries. If anything considerable is now obtained from the Nizam, it may at once be put down among the improvements in our income; but if he only pay the 2,80,000 estimated in the statement, he may at least be expected to take 1,000 of our horse into pay. Ten years will surely afford opportunities for transferring, reducing, or otherwise providing for the greater portion of the remaining 1,500 horse, and this, with reductions in the infantry, will bring down the expenses from seventeen lacs to five.

In ten years the whole of the troops may be placed on garrison allowances, and all extra expenses done away;

but even if it were still necessary to keep a force equal to the old subsidiary force (seven battalions of infantry, with a regiment of cavalry and horse artillery, on field allowances and establishment), the saving would be still 16,00,000.

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The whole amount of these improvements, as shown by the statement in the margin,* is fifty-two lacs of rupees, and it gives, I conceive, a very moderate idea of the value of this territory. The whole of these calculations are made on the supposition of the utmost moderation, both in increasing the revenue and lessening the expenditure. Too much eagerness in either will, I am persuaded, be found more adverse to real economy than even the opposite error.

IMPROVEMENTS SUGGESTED.

I will now mention a few alterations that I think might be undertaken, some immediately, and others at a more distant period.

The divisions under Mamuludars may be increased in size as they become acquainted with the country, and with this I would recommend a considerable addition to their pay; this is not only advisable to secure their honesty, but to keep up a respectable class educated for this duty.

The district of Poona may be greatly extended by an addition from Ahmednuggur, and the Sub-Collector in Gungterry, with his establishment, may be done away. Both the Sub-Collectors of the Carnatic may likewise in time be dispensed with, one in all probability immediately.

Great retrenchments are to be made in the village expenses, not blindly, but by examining the charges in good times, and ascertaining the real interest and wishes of the Ryots regarding all that are not in their nature fixed. Care should be taken in this operation not to trench too much on the influence and consequence of the

* Improvement in the revenue	...	...	... Rupees	10,00,000
Commission abolished	...	...	...	3,00,000
Civil expenses saved	...	...	...	7,00,000
Subsidies discharged	...	...	...	4,00,000
Auxiliaries ditto	...	...	...	12,00,000
Saving in extra expenses of regular troops	16,00,000

Total saving Rupees 52,00,000

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Patail. It ought to be remembered that he is the key-stone of the village system on which so much depends.

A survey of the lands ought to be undertaken as soon as the people have sufficient confidence in us not to be alarmed.

No opportunity should be spared to consolidate lands, and to do away the Mahratta system of Umuls, or money collections, allotted to one man in a village belonging to another or to Government. The consent of the owners should be obtained to this, as should that of the Dais-mooks, &c., to relinquish their vexatious claims on villages for portions of the revenue and petty payments in kind. This, however, will be difficult to accomplish with the good will of the owners, and it ought not to be extended to watchmen and others, whose efficiency depends on this mode of payment.

The custom may perhaps be regulated with profit both to Government and the subject.

The complicated collections of taxes, called Sewace Jumma, may perhaps be improved. No source of revenue should be given up till it is well understood, and care must be taken not to abolish a tax which reaches a portion of the community, on whom, though proper objects for taxation, no other imposts may fall. Nor ought taxes to be abolished until it is certain no others will be required, as the odium of imposing one might be compensated by the abolition of the other. But with these reservations, many branches of the Sewace Jumma may perhaps be abolished, and the others consolidated so as to give less trouble to the Collectors, less vexation to the Ryots, and less opportunity of fraud to the under-agents.

As the population increased, tanks and embankments on rivers may be thought of with advantage, and trade with the revenue dependent on it may be increased by improving the roads. But the greatest of all improvements would be any alteration which would ameliorate the condition of the Ryots. A considerable portion of that class are already Meerasdars, who are observed to be much more respectable people than the other inhabitants: the most natural improvement, therefore, seems to be to bring the others to the same situation. A full and careful examination of the real advantages of a Meerasdar might perhaps point out some means of increasing the class that I am not now aware of; but if, when the survey is completed and the assessment formed on it, the Government were to fix its share at one-third of the

produce, as recommended by General Munro in the case of the Ceded Districts, instead of one-half as is usual at present, it seems certain that all the cultivated land would become saleable, and all the Ryots might be made Meerasdars. The ultimate profit by this plan, even in a pecuniary point of view, is well known, and I do not think that any immediate loss would occur to prevent the realization of the prospect I have held out of an increase of ten lacs in ten years. That sum is itself much under what may be expected from mere increase of cultivation, and our inquiries before and during the survey will probably bring to light concealed cultivation and fraudulent alienation, sufficient to cover any diminution which the remission may cause in the revenue.*

Report of the
Hon. M. Elphinstone, 25th Oct.
1819.

Deccan.

* Since this report was written, I have received Mr. Chaplin's jumabundy report, dated..... I beg leave to refer to it for the fullest and most correct information on the subject I have treated on, and many others connected with revenue.

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